



**“Shared
prosperity
through
co-operative
participation”**

26 MAY 2016

Medium Term Revenue and Expenditure Framework.

Prepared in terms of the Local Government:

*Municipal Finance Management Act
(56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17*

April 2009.

FINAL ANNUAL BUDGET 2016/2017

**SWELLENDAM
MUNICIPALITY**



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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – The financial plan of the Swellendam Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO – Chief Financial Officer of Swellendam Municipality

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality



KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy – The policy that sets out the rules for budget transfers.



Vote – One of the main segments into which a budget. In Swellendam Municipality this means at directorate level. The votes for Swellendam therefore are:

- Municipal Manager;
- Corporate Services;
- Financial Services;
- Engineers Services; and
- Community Services



Part 1 – Annual Budget

Section 1 – Mayor's Report

MY COMPREHENSIVE REPORT WILL BE INCLUDED IN THE FINAL BUDGET WHICH WILL BE TABLED AT THE END OF MAY 2016

For the interim I wish to give a summary of what my intent was with the compiling process of the 2016/17 budget and what we as Council envisage to achieve with it.
Broadly, the following principles were followed:

Once again we are reminded that given on-going economic pressures, the revenue side of the municipal budget will continue to be constrained, so we will need to make some very tough decisions on the expenditure side of the budget.

Priority still needs to be given to:

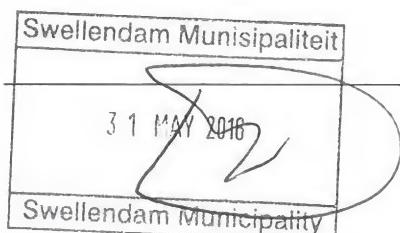
- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- Protecting the poor;
- Ensure that *public investments, services, regulations and incentives* are focussed in defined spatial areas (spatial targeting) to optimise overall connectivity and access to opportunities;
- Provide clear signals to private sector;
- Transport, human settlements, bulk infrastructure, economic infrastructure, land use management (e.g. zoning), tax and subsidy incentives;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation especially through the jobs fund project;
- Securing the health of the asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance;
- Expediting spending on capital projects that are funded by conditional grants; and
- To implement cost containment measures

Furthermore we must also ensure that the capital budget reflects consistent efforts to address the backlogs in basic services and the renewal of the infrastructure of existing network services.

Section 2 - Council Resolutions

The Council approved and adopted the following resolutions:

1. The Council of Swellendam Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:



- 1.1. The annual budget of the municipality for the financial year 2016/17 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Section 4 of the annual budget report Table A2;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Section 4 of the annual budget report Table A3;
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Section 4 of the annual budget report Table A4; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Section 4 of the annual budget report Table A5.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Section 4 of the annual budget report Table A6;
 - 1.2.2. Budgeted Cash Flows as contained in Section 4 of the annual budget report Table A7;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Section 4 of the annual budget report Table A8;
 - 1.2.4. Asset management as contained in Section 4 of the annual budget report Table A9; and
 - 1.2.5. Basic service delivery measurement as contained in Section 4 of the annual budget report Table A10.
2. The Council of Swellendam, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2016 the tariffs for property rates; electricity-; water-; sanitation-; solid waste services and other services charges as set out in Annexure A.



Section 3 - Executive Summary

The application of sound financial management principles for the compilation of the Municipalities financial plan it is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circular No. 74 and 75 were used to guide the compilation of the 2015/16 MTREF.

The following table is a consolidated overview of the proposed 2016/17 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview

	Adjustment budget 15/16	Original Budget 16/17	% Change
	R 000	R 000	
Total Operating Revenue	204 929	213 106	4%
Total Operating Expenditure	215 542	227 116	5%
Surplus/(Deficit) for the year	-10 621	-14 010	
Capital Expenditure	17 345	20 315	17%

The total operating revenue has increased by 4% in the 2016/17 financial year when compared to the 2015/16 Adjustment Budget.

Total operating expenditure for the 2016/17 financial year has been appropriated at R 227.116 million, resulting in an operating budgeted deficit of R14.010 million.

However, when the non-cash entries, are discounted, a cash surplus of R1.000 million realizing. Therefor the budget is cash funded.

The capital budget of R 20 315million for 2016/17 is 17% higher when compared to the 2015/16 Adjustment Budget. The capital budget will be funded from Conditional Grants as well as the Capital Replacement Fund. The Capital Replacement Funds will contribute R2.500 million of the

capital expenditure. There is very little scope to accommodate an increase in the existing borrowing levels over the medium-term and for this reason the capital program as reflected in the IDP and consequently requested by the officials in the annual budget input process was absolutely cut to a level which is affordable.

3.1 Operating Revenue Framework

For Swellendam to improve the quality of services to its citizens, it needs to generate the required revenue to fund the cost of delivering the services as anticipated. In these tough economic times strong revenue management is fundamental to the financial sustainability of this municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures, such as employee cost against realistically anticipated revenues.

The following table is a summary of the 2016/17 MTREF (classified by main revenue source):

Table 2 - Summary of revenue classified by main revenue source

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2012/13			2013/14			2014/15			Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19					
Revenue By Source																
Property rates	2	21 457	25 223	26 409	29 025	29 527	29 527	29 527	31 859	34 408	36 970					
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-					
Service charges - electricity revenue	2	45 095	50 550	51 632	58 031	56 679	56 679	56 679	61 944	66 900	72 252					
Service charges - water revenue	2	8 862	9 363	10 577	11 221	10 739	10 739	10 739	11 364	12 273	13 255					
Service charges - sanitation revenue	2	10 313	11 210	11 976	13 252	13 232	13 232	13 232	14 222	15 360	16 588					
Service charges - refuse revenue	2	5 398	6 116	7 537	8 363	8 363	8 363	8 363	8 990	9 709	10 486					
Service charges - other		14	19	6	10	60	60	60	60	65	70					
Rental of facilities and equipment		1 243	1 215	1 217	1 128	1 025	1 025	1 025	1 190	1 273	1 362					
Interest earned - external investments		527	662	1 540	1 150	1 500	1 500	1 500	1 800	1 944	2 100					
Interest earned - outstanding debtors		1 156	636	1 091	1 950	2 000	2 000	2 000	2 150	2 322	2 508					
Dividends received		-	-	-	-	-	-	-	-	-	-					
Fines		1 310	15 303	19 656	14 514	24 314	24 314	24 314	24 464	24 316	24 904					
Licences and permits		-	-	-	-	-	-	-	-	-	-					
Agency services		3 240	2 490	2 532	2 682	2 310	2 310	2 310	2 410	2 603	2 811					
Transfers recognised - operational		26 228	47 832	61 560	55 521	48 706	48 706	48 706	48 943	51 411	55 537					
Other revenue	2	2 933	21 508	6 430	1 219	1 473	1 473	1 473	1 710	1 831	1 960					
Gains on disposal of PPE		0	20	259	5 000	5 000	5 000	5 000	2 000	1 000	1 000					
Total Revenue (excluding capital transfers and contributions)		127 775	192 147	202 422	203 065	204 929	204 929	204 929	213 106	225 414	241 804					

Revenue generated from rates and services charges forms a significant percentage of the revenue basket of the Municipality. Rates and service charge revenues comprise 60% of the total revenue mix. The percentage revenue generated from rates and services charges in comparison with total revenue is largely due to the share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. This also clearly indicated that the municipalities revenue base is very dependent on the sales of



electricity and thus any external decision impacts on it, influenced the revenue in particular and the entire total budget. This electricity sensitivity is not healthy for the municipality and could have a severe impact if this important revenue resource is threatened by externalities and/or if it is to be withdrawn as a critical function from municipalities. The profit contribution of electricity sales is decreasing every year. The above table includes revenue foregone and tax rebates arising from discounts and rebates associated with the tariff policies of the Municipality, as the revenue as indicated reflects net figures.

Operating grants and transfers represent R48.943 million in the 2016/17 financial year. This amount and the amounts for the outer years are minimum guaranteed transfers from National Government as gazette in the latest DORA. The aforementioned amount has a direct link to expenditure on operational grants, and is only recognized as revenue when the conditions of the transfers made has been met. It might differ from the grants received.

The following table gives a breakdown of the various capital grants and subsidies allocated to the municipality over the medium term as proclaimed in the government gazette:



Table 3 Operating Transfers and Grant Receipts



WC034 Swellendam - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		22 503	23 699	27 580	27 537	29 292	29 292	29 963	30 355	34 076
Local Government Equitable Share		18 897	19 857	20 938	21 922	21 922	21 922	24 012	26 156	28 424
Finance Management		1 250	1 400	1 600	1 600	1 600	1 600	1 625	1 700	1 955
Municipal Systems Improvement		800	890	115	115	115	115	—	—	—
EPWP Incentive		1 000	1 000	1 305	1 215	1 215	1 215	1 177	—	—
Municipal Infrastructure Grant		556	552	1 900	1 947	1 947	1 947	2 784	2 013	3 092
Integrated National Electrification Program		—	—	—	368	368	368	246	246	246
ACIP		—	—	—	368	2 009	2 009	—	—	—
Regional Bulk Infrastructure Grant		—	—	1 608	—	—	—	—	—	—
Flood damage		—	—	115	—	115	115	—	—	—
Financial Recovery Plan		—	—	—	—	—	—	120	240	360
Other transfers/grants [insert description]										
Provincial Government:		4 735	25 346	41 942	27 955	19 158	19 158	18 848	21 056	21 461
Jobfund co Funding		—	—	750	—	313	313	—	—	—
Housing		—	19 919	35 518	24 055	13 791	13 791	14 480	16 555	16 690
Library subscription grant		—	—	—	1 537	1 537	1 537	570	180	191
Library Service grant		347	344	800	2 363	2 363	2 363	3 725	4 321	4 580
Thusong Multipurpose centre		—	—	—	—	—	—	—	—	—
PROVINCIAL GRANT METER AUDIT		—	—	500	—	500	500	—	—	—
PROVINCIAL MANAGEMENT SUPPORT		1 350	450	706	—	339	339	—	—	—
PERFORMANCE PROVINCIAL GRANT		—	—	100	—	—	—	—	—	—
Compliance Grant		—	—	56	—	—	—	—	—	—
MRF		3 038	3 341	3 090	—	—	—	—	—	—
Thusong support grant		—	—	222	—	115	115	—	—	—
IDP		—	—	200	—	200	200	—	—	—
Social Plan Fund		—	—	—	—	—	—	9	—	—
Economic Development Plan		—	—	—	—	—	—	39	—	—
Masababane Project		—	—	—	—	—	—	1	—	—
Multipurpose Centre		—	—	—	—	—	—	9	—	—
Emergency Housing Malagas		—	—	—	—	—	—	34	—	—
Other transfers/grants [insert description]		—	1 292	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		27	—	381	30	256	256	132	—	—
Proclaimed Main Roads		27	—	—	30	30	30	50	—	—
Vegetable Project Barrydale		—	—	—	—	—	—	82	—	—
SETA		—	—	381	—	226	226	—	—	—
Total Operating Transfers and Grants	5	27 265	49 045	69 903	55 521	48 706	48 706	48 943	51 411	55 537
Capital Transfers and Grants										
National Government:		32 169	18 388	21 823	15 824	14 184	14 184	17 362	11 857	13 980
Municipal Infrastructure Grant (MIG)		10 569	10 490	9 499	9 737	9 737	9 737	15 607	10 103	12 225
Integrated National Electrification Program		—	—	—	2 632	2 632	2 632	1 754	1 754	1 754
Regional Bulk Infrastructure Grant		21 600	7 898	11 504	—	—	—	—	—	—
Municipal Systems improvement grant		—	—	819	825	825	825	—	—	—
ACIP		—	—	—	2 632	991	991	—	—	—
Provincial Government:		7 329	—	1 212	877	877	877	454	—	—
Housing - Infrastructure		7 329	—	1 212	—	—	—	—	—	—
Human Settlement		—	—	—	—	—	—	—	—	—
Library Service grant		—	—	—	877	877	877	351	—	—
Other (Caravan park and Thusong centre)		—	—	—	—	—	—	—	—	—
Flood damage		—	—	—	—	—	—	—	—	—
Social Plan Fund		—	—	—	—	—	—	18	—	—
Economic Development Plan		—	—	—	—	—	—	11	—	—
Masababane Project		—	—	—	—	—	—	8	—	—
Multipurpose Centre		—	—	—	—	—	—	67	—	—
Other capital transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	39 497	18 388	23 035	16 702	15 061	15 061	17 815	11 857	13 980
TOTAL RECEIPTS OF TRANSFERS & GRANTS		66 763	67 433	92 938	72 223	63 767	63 767	66 758	63 268	69 517



Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the upper limit (ceiling) of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases in Eskom bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts it have on the municipality's electricity tariffs are largely beyond the control of the Municipality. By not discounting the impact of these price increases in consumer tariffs, it will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc.

For this reason the existing and prescribed inflation rate of ± 6.6% is merely impossible to be instituted as benchmark in determine the anticipated cost increases. The current challenge facing the Municipality is to manage the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

Municipalities have to review the level and structure of their water and sanitation tariffs carefully with a view to ensuring that water and sanitation tariffs are on aggregate fully cost-reflective – inclusive of bulk cost of water, the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure. Water and sanitation tariffs must also be structured to protect basic levels of service, and water and sanitation tariffs are designed to encourage efficient and sustainable consumption. (e.g. through inclining blocks tariffs).

However, during the past few years, Council has approved water tariffs which were not realized sufficient funds to make a substantial profit. Unfortunately the latter is applicable in this budget again with a profit of only R401 thousand. However ,this history of unrealistic low tariffs for water cannot be tolerated further and a comprehensive analyses of the water, sanitation and refuse tariff structure need to be performed by specialist experts in this field .If it is then evident that the tariff structures are insufficient and that the municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. It may also be that the cost of purification is too high and be investigated.

The proposed tariff increases are set at:



- Property rates - 7.9 %
- Electricity - Between 6% and 8% (to be determined by NERSA)
- Water (units) - 6%
- Refuse Removal - 7.5 %
- Sewerage - 7.5 %

Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on income range middle and affordable households, as well as an indigent household receiving free basic services.

Table 5– Household bills

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

WC034 Swellendam - Supporting Table SA14 Household bills

Description Rand/cent	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		369.90	287.83	434.98	469.78	469.78	469.78	7.9%	506.89	546.94	590.15
Electricity: Basic levy		233.40	244.80	247.25	255.00	255.00	255.00	5.9%	270.00	285.88	302.69
Electricity: Consumption		1 035.46	1 125.50	1 206.07	1 340.20	1 340.20	1 340.20	7.0%	1 435.70	1 536.20	1 643.73
Water: Basic levy		32.27	35.46	41.46	44.78	44.78	44.78	8.0%	48.36	52.23	56.41
Water: Consumption		148.88	161.83	214.48	231.57	231.57	231.57	6.0%	245.46	260.19	275.80
Sanitation		157.16	172.72	188.26	203.32	203.32	203.32	7.5%	218.57	234.96	252.58
Refuse removal		79.51	87.37	95.23	102.85	102.85	102.85	7.5%	110.56	118.85	127.77
Other		–	–	–	–	–	–	–	–	–	–
sub-total		2 056.58	2 115.51	2 427.73	2 647.50	2 647.50	2 647.50	7.1%	2 835.55	3 035.25	3 249.13
VAT on Services		236.13	255.88	278.99	304.88	304.88	304.88	–	326.01	348.36	372.26
Total large household bill:		2 292.71	2 371.39	2 706.72	2 952.38	2 952.38	2 952.38	7.1%	3 161.56	3 383.61	3 621.39
% increase/-decrease				3.4%	14.1%	9.1%	–	7.1%	7.0%	7.0%	7.0%

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

WC034 Swellendam - Supporting Table SA14 Household bills

Description Rand/cent	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		261.90	287.83	317.50	342.92	342.92	342.92	7.9%	370.01	399.24	430.78
Electricity: Basic levy		233.40	244.80	75.00	82.50	82.50	82.50	9.1%	90.00	98.19	107.12
Electricity: Consumption		398.51	433.17	488.07	540.00	522.60	522.60	7.0%	559.60	607.65	650.19
Water: Basic levy		32.25	35.46	41.46	44.78	44.78	44.78	8.0%	48.36	52.23	56.41
Water: Consumption		147.23	161.83	166.88	180.02	179.97	179.97	6.0%	190.76	202.27	214.41
Sanitation		157.16	172.72	188.25	203.32	203.32	203.32	7.5%	218.57	234.96	252.58
Refuse removal		79.51	87.37	95.23	102.85	102.85	102.85	7.5%	110.56	118.85	127.77
Other		–	–	–	–	–	–	–	–	–	–
sub-total		1 309.96	1 423.18	1 372.19	1 496.39	1 478.94	1 478.94	6.1%	1 587.86	1 713.39	1 839.26
VAT on Services		146.73	158.95	147.66	161.48	159.04	159.04	–	170.50	183.98	197.18
Total small household bill:		1 456.69	1 582.13	1 519.85	1 657.87	1 637.98	1 637.98	6.1%	1 758.36	1 897.37	2 036.44
% increase/-decrease				8.6%	(3.9%)	9.1%	(1.2%)	–	7.3%	7.9%	7.3%



3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC034 Swellendam - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	+1 2017/18	Budget Year +2 2018/19
Rand/cent											
<u>Monthly Account for Household - 'Indigent'</u>	3										
<u>Household receiving free basic services</u>											
Rates and services charges:											
Property rates		140.40	118.69	-	-	-	-	-	-	-	-
Electricity: Basic levy		233.40	72.30	-	-	-	-	-	-	-	-
Electricity: Consumption		276.30	261.00	278.10	300.00	294.00	294.00	7.1%	315.00	330.75	347.29
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		104.98	115.43	118.89	128.40	128.40	128.40	6.0%	136.10	144.27	152.93
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		755.08	567.42	396.99	428.40	422.40	422.40	5.3%	451.10	475.02	500.21
VAT on Services		86.05	62.82	55.57	59.96	59.14	59.14		63.15	66.50	70.03
Total small household bill:		841.13	630.24	452.56	488.36	481.54	481.54	5.3%	514.25	541.52	570.24
% increase/-decrease			(25.1%)	(28.2%)	7.9%	(1.4%)	-		6.8%	5.3%	5.3%

From the above tables it is evident that the total average increase in the total monthly accounts will be:

1. Middle income group 7.1%/month
2. Low income group 7.3%/month
3. Indigent group 6.8%/month

Income forgone (Free Basic Services and other rebates)

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. Rebates and exemptions in terms of sec. 15 of the Municipal Property Rates Act of 2004 are applicable to those who qualify for it in terms of the act.

Currently all residential households receive 6kl water and 20kWh electricity as free basis service.

To receive these rebates and free services the households are required to register in terms of the Municipality's Indigent Policy.

At present there are 1850 indigent households and 260 poor households which are entitled to rebates and subsidies as defined and set out in Councils Credit Control Policy.

The total cost of the social package in respect of the income forgone on free services is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act. The rebates on the tax are largely discounted as a direct cost.

3.2 Operating Expenditure Framework

The following table is a high level summary of the 2016/2017 budget and MTREF (classified per main type of operating expenditure):



Table 6 - Summary of operating expenditure by standard classification item

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure By Type											
Employee related costs	2	49 971	55 776	61 588	70 384	70 050	70 050	70 050	76 468	80 818	85 528
Remuneration of councilors		2 767	3 298	3 399	3 773	3 773	3 773	3 773	5 166	5 014	5 315
Debt impairment	3	4 164	9 011	11 530	11 826	19 826	19 826	19 826	20 000	20 000	20 000
Depreciation & asset impairment	2	7 049	26 352	11 031	8 869	8 869	8 869	8 869	9 288	9 608	9 830
Finance charges		6 141	6 006	8 377	5 735	6 035	6 035	6 035	6 393	6 471	6 553
Bulk purchases	2	33 992	36 751	40 391	46 641	46 641	46 641	46 641	50 229	53 730	57 475
Other materials	8	1 453	1 159	1 001	1 134	1 146	1 146	1 146	1 123	1 190	1 261
Contracted services		—	—	—	—	—	—	—	—	—	—
Transfers and grants		1 247	1 495	1 390	1 454	1 454	1 454	1 454	1 490	1 463	1 483
Other expenditure	4, 5	35 643	57 395	69 217	64 219	57 748	57 748	57 748	56 958	60 558	64 409
Loss on disposal of PPE		13	175	308	—	—	—	—	—	—	—
Total Expenditure		142 439	197 419	208 231	214 035	215 542	215 542	215 542	227 116	238 851	251 855

The budgeted allocation for employee related costs for the 2016/17 financial year totals to R76.468 million, which represents 34% of the total expenditure budget. Based on the guideline, provided by National Treasury, salary increases have been factored into this budget at a percentage increase of 6% for the 2016/17 financial year. The implementation of TASK had a substantial influence on the employee related costs.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget. Provision is made for two more councilors as the number of councilors increased from 9 to 11.

The provision for debt impairment was determined based on an annual collection rate of 98 %. The previous financial year the collection rate was over 100% and currently for this financial year it is 101.47%.

The accumulated provision is over funded at present and it was appropriate to lower the budgeted provision accordingly.

Provision for depreciation and asset impairment has been informed by the asset register and proposed capital budget. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R9.288 million for the 2016/17 financial year and represent 4.1% of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges representing 2.8% (R6.393 million) of operating expenditure excluding annual redemption for 2016/17

Bulk purchases are directly influenced by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly impacting the



revenue provisions. The expenditure includes distribution losses. Bulk purchases represent 22.12 % (R50.229 million) of operating expenditure for the 2016/17 financial year.

Other expenditure comprises of various line items relating to the daily operations of the municipality; as example the operational expenditure on grants and subsidies, repairs and maintenance and other services. Growth on line items other than those linked to grant expenditure has been limited. Further details relating to other expenditure can be seen in Table SA1.

Repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance are not considered a direct expenditure river but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. At current the Municipality cannot report on the outcome of the different cost drivers combined to Repairs and maintenance. The table below provides a breakdown of the repairs and maintenance in relation to asset class and reflects only purchase of materials and some contracted services.



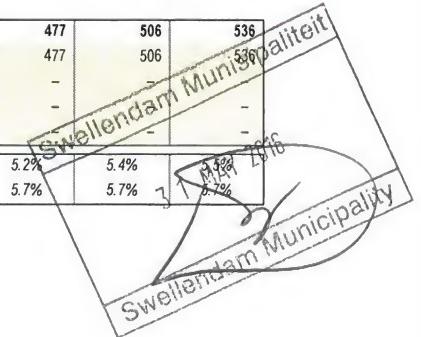
Table 7 - Repairs and maintenance per asset class



WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		1 Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 116	5 305	5 687	5 919	4 399	4 399	6 281	6 655	7 042
Infrastructure - Road transport		1 767	2 113	2 265	2 159	1 725	1 725	1 673	1 773	1 879
Roads, Pavements & Bridges		1 767	2 113	2 265	2 159	1 725	1 725	1 673	1 773	1 879
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		818	777	833	1 389	1 374	1 374	1 321	1 397	1 470
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		670	668	716	1 212	1 200	1 200	1 207	1 279	1 347
Street Lighting		147	109	117	177	174	174	114	117	124
Infrastructure - Water		1 955	1 582	1 696	1 637	687	687	1 421	1 529	1 621
Dams & Reservoirs		70	14	16	18	18	18	10	11	11
Water purification		1 449	1 252	1 342	1 137	206	206	851	915	971
Reticulation		436	315	338	482	463	463	560	604	639
Infrastructure - Sanitation		535	534	573	635	531	531	882	913	966
Reticulation		319	266	285	315	269	269	300	297	313
Sewerage purification		216	268	287	320	262	262	582	616	652
Infrastructure - Other		41	299	321	98	83	83	984	1 043	1 106
Waste Management		41	299	321	98	83	83	984	1 043	1 106
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		1 229	1 929	2 068	1 860	1 895	1 895	1 545	1 745	1 842
Parks & gardens		494	735	788	630	570	570	511	541	571
Sportsfields & stadia		-	0	0	1	-	-	1	1	1
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		117	107	115	149	138	138	155	175	185
Libraries		193	507	544	354	283	283	286	306	327
Recreational facilities		265	278	298	483	472	472	341	462	484
Fire, safety & emergency		94	169	181	125	325	325	125	133	140
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		66	133	142	118	107	107	126	128	135
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		4 219	3 748	4 018	4 072	4 761	4 761	5 031	5 246	5 531
General vehicles		861	954	1 023	1 249	1 494	1 494	1 584	1 678	1 779
Specialised vehicles	10	329	239	256	350	450	450	477	506	536
Plant & equipment		567	548	588	374	397	397	398	396	417
Computers - hardware/equipment		1 588	1 372	1 471	1 204	1 203	1 203	1 684	1 783	1 887
Furniture and other office equipment		41	21	23	106	102	102	75	85	88
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		320	242	259	188	697	697	221	230	243
Other Buildings		329	136	146	344	361	361	387	350	353
Other Land		183	235	252	256	56	56	206	218	230
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	10 564	10 982	11 773	11 850	11 056	11 056	12 857	13 646	14 415

Specialised vehicles	329	239	256	350	450	450	477	506	536
Refuse	329	239	256	350	450	450	477	506	536
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
R&M as % of PPE	4.7%	4.8%	4.9%	5.0%	4.6%	4.6%	5.2%	5.4%	5.6%
R&M as % Operating Expenditure	7.4%	5.6%	5.7%	5.5%	5.1%	5.1%	5.7%	5.7%	5.7%



For the 2016/17 financial year, 49 % or R 6.281 million of total repairs and maintenance will be spent on infrastructure assets. Road and electricity infrastructure have received a significant proportion of this allocation.

Grants made by the municipality

WC034 Swellendam - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to Organisations								
SWELLENDAM TOURIST ORGANISATION		1 124	1 124	1 124	1 124	1 170	1 124	1 124
BYDRAE-LOWER BREDE RIVER CONS.		330	330	330	330	320	339	360
Total Cash Transfers To Organisations		1 454	1 454	1 454	1 454	1 490	1 463	1 483
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1 454	1 454	1 454	1 454	1 490	1 463	1 483

3.3 Capital expenditure

The table below provides a breakdown of budgeted capital expenditure by vote.

Table 8 - Capital budget per vote

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2016/17 Medium Term Revenue & Expenditure Framework		
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure				
Vote 1 - Municipal Manager	1	50	-	-
Vote 2 - Corporate Services		105	-	-
Vote 3 - Finance Service		305	100	200
Vote 4 - Engineers Service		12 914	12 656	14 511
Vote 5 - Community Services		6 941	2 401	2 318
<i>List entity summary if applicable</i>				
Total Capital Expenditure		20 315	15 157	17 030
Future operational costs by vote				
Vote 1 - Municipal Manager	2	-	-	-
Vote 2 - Corporate Services		4 500	4 500	4 500
Vote 3 - Finance Service		-	-	-
Vote 4 - Engineers Service		-	-	-
Vote 5 - Community Services		-	-	-
<i>List entity summary if applicable</i>				
Total future operational costs		4 500	4 500	4 500

The table below provides a breakdown of budgeted capital expenditure per asset class.

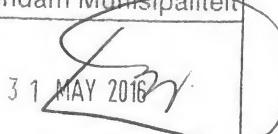
Swellendam Municipality

31 MAY 2016
Swellendam Municipality

Table 9 - Capital budget per asset class



WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		42 353	19 760	19 312	11 773	13 748	13 748	7 540	10 308	13 661
Infrastructure - Road transport		-	1 974	1 545	1 814	4 492	4 492	4 587	1 000	3 818
Roads, Pavements & Bridges		-	1 974	1 325	1 814	4 492	4 492	4 587	1 000	3 818
Storm water		-	-	220	-	-	-	-	-	-
Infrastructure - Electricity		-	304	267	2 732	3 200	3 200	1 754	2 254	3 509
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	304	88	2 732	3 200	3 200	1 754	2 254	3 509
Street Lighting		-	-	179	-	-	-	-	-	-
Infrastructure - Water		-	39	1 159	7 047	6 056	6 056	929	-	1 577
Dams & Reservoirs		-	39	1 049	7 047	5 065	5 065	929	-	1 577
Water purification		-	-	110	-	-	-	-	-	-
Reticulation		-	-	-	-	991	991	-	-	-
Infrastructure - Sanitation		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Infrastructure - Other		-	-	-	180	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	180	-	-	-	-	-
Community		63	-	1 201	2 153	1 277	1 277	6 226	2 401	2 318
Parks & gardens		-	-	38	400	400	400	4	-	-
Sportsfields & stadia		-	-	-	876	-	-	6 155	2 401	2 318
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		8	-	181	-	-	-	67	-	-
Libraries		55	-	598	877	877	877	-	-	-
Recreational facilities		-	-	383	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		2 964	1 497	915	1 040	1 100	1 100	1 166	150	250
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		55	225	13	150	210	210	150	150	150
Computers - hardware/equipment		99	440	631	825	825	825	226	-	-
Furniture and other office equipment		632	443	25	65	65	65	5	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	160	-	-	-	-	-	-
Other Buildings		1 751	390	-	-	-	-	785	-	100
Other Land		427	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	87	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	203	-	-	-	-	-	-
Computers - software & programming		-	-	203	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 380	21 257	21 631	14 965	16 124	16 124	14 932	12 859	16 230



For 2016/17 an amount of R 12.564 million has been appropriated for the development of infrastructure which represents 62 % of the total capital budget.

Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management) whilst Tables SA34a, SA34b, SA34c, SA34d provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal, operational repairs and maintenance and depreciation charges by asset class.

The table below provides a breakdown of budgeted capital expenditure by funding source.

Funded by:		34 027	18 388	18 525	15 824	14 184	14 184	14 184	17 362	11 857	13 980
National Government		9 365	401	559	877	877	877	877	454	—	—
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	43 392	18 788	19 084	16 702	15 061	15 061	15 061	17 815	11 857	13 980
Public contributions & donations	5	—	—	—	—	—	—	—	—	—	—
Borrowing	6	—	—	2 547	—	—	—	—	—	—	—
Internally generated funds		1 988	2 468	—	1 095	2 284	2 284	2 284	2 500	3 300	3 050
Total Capital Funding	7	45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030



Section 4 - Annual Budget Tables

Section 4 presents the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/17 budget and MTREF as tabled to Council. Each table is accompanied by *explanatory notes* on the facing page.

Table A1 - Budget Summary



WC034 Swellendam - Table A1 Budget Summary

Description R thousands	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	21 457	25 223	26 409	29 025	29 527	29 527	29 527	31 859	34 408	36 970
Service charges	69 681	77 258	81 728	90 876	89 074	89 074	89 074	96 581	104 307	112 652
Investment revenue	527	662	1 540	1 150	1 500	1 500	1 500	1 800	1 944	2 100
Transfers recognised - operational	26 228	47 832	61 560	55 521	48 706	48 706	48 706	48 943	51 411	55 537
Other own revenue	9 882	41 172	31 185	26 493	36 123	36 123	36 123	33 924	33 345	34 546
Total Revenue (excluding capital transfers and contributions)	127 775	192 147	202 422	203 065	204 929	204 929	204 929	213 106	225 414	241 804
Employee costs	49 971	55 776	61 588	70 384	70 050	70 050	70 050	76 468	80 818	85 528
Remuneration of councillors	2 767	3 298	3 399	3 773	3 773	3 773	3 773	5 166	5 014	5 315
Depreciation & asset impairment	7 049	26 352	11 031	8 869	8 869	8 869	8 869	9 288	9 608	9 830
Finance charges	6 141	6 006	8 377	5 735	6 035	6 035	6 035	6 393	6 471	6 553
Materials and bulk purchases	35 445	37 910	41 392	47 775	47 787	47 787	47 787	51 352	54 920	58 735
Transfers and grants	1 247	1 495	1 390	1 454	1 454	1 454	1 454	1 490	1 463	1 483
Other expenditure	39 820	66 582	81 054	76 045	77 574	77 574	77 574	76 958	80 558	84 409
Total Expenditure	142 439	197 419	208 231	214 035	215 542	215 542	215 542	227 116	238 851	251 855
Surplus/(Deficit)	(14 664)	(5 272)	(5 809)	(10 969)	(10 612)	(10 612)	(10 612)	(14 010)	(13 437)	(10 050)
Transfers recognised - capital	43 293	23 805	21 756	16 702	15 061	15 061	15 061	17 815	11 857	13 980
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929
Capital expenditure & funds sources										
Capital expenditure	45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030
Transfers recognised - capital	43 392	18 788	19 084	16 702	15 061	15 061	15 061	17 815	11 857	13 980
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	2 547	-	-	-	-	-	-	-
Internally generated funds	1 988	2 468	-	1 095	2 284	2 284	2 284	2 500	3 300	3 050
Total sources of capital funds	45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030
Financial position										
Total current assets	32 693	36 644	66 127	32 406	64 778	64 778	64 778	74 326	79 483	74 853
Total non current assets	256 066	253 726	266 533	260 893	260 442	260 442	260 442	271 649	277 393	284 985
Total current liabilities	35 463	28 298	44 284	30 512	30 060	30 060	30 060	40 628	58 508	57 829
Total non current liabilities	75 504	62 084	72 727	64 030	64 030	64 030	64 030	60 963	60 564	60 276
Community wealth/Equity	177 791	199 989	215 649	198 758	231 129	231 129	231 129	244 384	237 804	241 733
Cash flows										
Net cash from (used) operating	45 901	25 014	50 897	14 066	10 695	10 695	10 695	14 158	22 456	13 335
Net cash from (used) investing	(45 396)	(21 203)	(21 051)	(12 797)	(12 345)	(12 345)	(12 345)	(18 315)	(14 157)	(16 030)
Net cash from (used) financing	(1 156)	(1 740)	4 893	(2 167)	(2 167)	(2 167)	(2 167)	(2 159)	(2 159)	(2 159)
Cash/cash equivalents at the year end	5 020	7 090	36 666	476	32 847	32 847	32 847	26 531	32 670	27 816
Cash backing/surplus reconciliation										
Cash and investments available	5 020	1 927	36 666	1 376	33 747	33 747	33 747	31 531	37 670	32 816
Application of cash and investments	11 323	(6 361)	12 858	6 275	7 042	7 042	7 042	(465)	(382)	2 692
Balance - surplus (shortfall)	(6 304)	8 287	23 808	(4 899)	26 706	26 706	26 706	31 995	38 052	30 124
Asset management										
Asset register summary (WDV)	280 116	297 599	309 747	322 223	304 049	304 049	324 277	324 277	339 345	356 282
Depreciation & asset impairment	7 049	26 352	11 031	8 869	8 869	8 869	9 288	9 288	9 608	9 830
Renewal of Existing Assets	-	-	-	2 932	1 221	1 221	1 221	5 384	2 298	800
Repairs and Maintenance	10 564	10 982	11 773	11 850	11 056	11 056	12 857	12 857	13 646	14 415
Free services										
Cost of Free Basic Services provided	1 177	1 256	1 317	1 464	1 501	1 501	1 615	1 615	1 744	1 884
Revenue cost of free services provided	15 274	21 538	9 219	10 058	10 104	10 104	10 863	10 863	11 713	12 630
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-



Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasizes the importance of how the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is supposed to be positive over the MTREF.
- b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing in the Cash Flow Budget
 - iii. Internally generated funds are supposed to be financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The municipality's cash flow should remain positive. The cash flow is **indicating that there is limited cash resources** available to fund the Capital Budget and that the municipality is dependent on borrowing and Government Grants and Subsidies to finance future capital needs
 - iv. This scenario will remain a reality unless Council embarked on a process on building cash reserves which will have a direct impact on future tariffs and taxes to be levied.



Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		46 851	55 683	59 660	62 432	64 555	64 555	64 887	69 099	75 495
Executive and council		41 025	49 638	53 149	55 958	57 039	57 039	58 025	61 648	66 484
Budget and treasury office		5 347	5 516	5 801	5 912	6 675	6 675	6 073	6 614	8 123
Corporate services		480	529	710	563	841	841	790	837	888
Community and public safety		12 510	22 807	37 889	30 098	19 928	19 928	20 705	22 565	23 078
Community and social services		12 507	22 803	37 885	30 094	19 925	19 925	6 242	6 006	6 384
Sport and recreation		3	4	4	3	3	3	3	3	3
Public safety		0	0	-	0	-	-	-	-	-
Housing		-	-	-	-	-	-	14 460	16 555	16 690
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		39 930	37 690	44 387	33 310	43 399	43 399	46 709	39 269	40 525
Planning and development		156	194	213	180	194	194	216	233	252
Road transport		39 774	37 496	44 174	33 130	43 205	43 205	46 493	39 036	40 273
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		71 777	97 149	81 805	93 927	92 107	92 107	98 620	106 339	116 687
Electricity		47 191	51 656	51 689	61 073	59 729	59 729	63 991	68 951	76 307
Water		8 876	9 390	10 601	11 240	10 768	10 768	11 403	12 305	13 289
Waste water management		10 313	13 862	11 978	13 252	13 246	13 246	14 236	15 375	16 605
Waste management		5 398	22 241	7 537	8 363	8 363	8 363	8 990	9 709	10 486
Other	4	-	-	437	-	-	-	-	-	-
Total Revenue - Standard	2	171 068	213 329	224 178	219 767	219 990	219 990	230 921	237 272	255 784
Expenditure - Standard										
Governance and administration		44 999	66 742	50 852	51 412	51 355	51 355	55 250	57 781	61 829
Executive and council		20 440	39 077	22 953	21 052	20 895	20 895	22 101	22 784	23 863
Budget and treasury office		18 542	21 329	21 411	21 413	21 250	21 250	23 915	25 247	27 709
Corporate services		6 017	6 336	6 488	8 947	9 211	9 211	9 750	10 258	
Community and public safety		14 487	33 123	48 356	44 380	34 318	34 318	36 860	40 192	41 702
Community and social services		13 253	31 668	46 769	42 509	32 450	32 450	20 458	21 582	22 836
Sport and recreation		207	236	134	211	211	211	209	221	233
Public safety		1 027	1 220	1 453	1 660	1 657	1 657	1 734	1 834	1 943
Housing		-	-	-	-	-	-	14 460	16 555	16 690
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 181	33 005	35 848	37 459	48 116	48 116	50 691	51 290	53 112
Planning and development		1 041	1 274	1 864	3 058	3 060	3 060	3 232	3 152	3 315
Road transport		19 140	31 731	33 983	34 401	45 056	45 056	47 460	48 137	49 798
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		61 772	60 844	72 115	79 653	80 309	80 309	83 136	88 457	94 078
Electricity		40 983	42 285	47 569	58 056	57 941	57 941	59 747	63 698	67 944
Water		8 627	8 853	8 687	9 608	9 336	9 336	10 034	10 470	11 055
Waste water management		6 647	5 146	6 760	6 288	7 063	7 063	6 609	7 157	7 545
Waste management		5 515	4 559	9 099	5 701	5 969	5 969	6 745	7 131	7 535
Other	4	1 000	1 082	1 060	1 131	1 444	1 444	1 178	1 132	1 132
Total Expenditure - Standard	3	142 439	194 796	208 231	214 035	215 542	215 542	227 116	238 851	251 855
Surplus/(Deficit) for the year		28 630	18 533	15 947	5 732	4 449	4 449	3 806	(1 580)	3 929



Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenue (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Executive and Council.

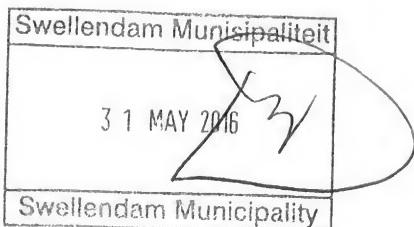


Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote										
Vote 1 - Municipal Manager	1	168	161	530	45	598	598	161	91	97
Vote 2 - Corporate Services		41 886	50 433	54 304	56 887	57 699	57 699	59 092	62 866	67 782
Vote 3 - Finance Service		5 347	5 516	5 801	5 912	6 675	6 675	6 073	6 614	8 123
Vote 4 - Engineers Service		101 622	94 633	96 279	101 522	100 349	100 349	109 272	108 772	118 786
Vote 5 - Community Services		22 045	62 586	67 264	55 401	54 669	54 669	56 323	58 929	60 996
Total Revenue by Vote	2	171 068	213 329	224 178	219 767	219 990	219 990	230 921	237 272	255 784
Expenditure by Vote to be appropriated										
Vote 1 - Municipal Manager	1	7 244	7 528	6 273	7 119	7 076	7 076	6 369	6 611	6 930
Vote 2 - Corporate Services		21 450	40 641	26 226	27 303	27 726	27 726	29 435	30 341	31 796
Vote 3 - Finance Service		18 542	21 329	21 411	21 413	21 250	21 250	23 915	25 247	27 709
Vote 4 - Engineers Service		71 468	73 825	81 201	93 503	95 210	95 210	98 770	103 895	110 308
Vote 5 - Community Services		23 736	51 472	73 119	64 697	64 280	64 280	68 627	72 758	75 112
Total Expenditure by Vote	2	142 439	194 796	208 231	214 035	215 542	215 542	227 116	238 851	251 855
Surplus/(Deficit) for the year	2	28 630	18 533	15 947	5 732	4 449	4 449	3 806	(1 580)	3 929

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. This is the level at which Council will approve the budget in terms of Sect 24(2) (c) (iii).



Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework				
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18
Revenue By Source													
Property rates	2	21 457	25 223	26 409	29 025	29 527	29 527	29 527	31 859	34 408	36 970		
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	2	45 095	50 550	51 632	58 031	56 679	56 679	56 679	61 944	66 900	72 252		
Service charges - water revenue	2	8 862	9 363	10 577	11 221	10 739	10 739	10 739	11 364	12 273	13 255		
Service charges - sanitation revenue	2	10 313	11 210	11 976	13 252	13 232	13 232	13 232	14 222	15 360	16 588		
Service charges - refuse revenue	2	5 398	6 118	7 537	8 363	8 363	8 363	8 363	8 990	9 709	10 486		
Service charges - other		14	19	6	10	60	60	60	60	65	70		
Rental of facilities and equipment		1 243	1 215	1 217	1 128	1 025	1 025	1 025	1 190	1 273	1 362		
Interest earned - external investments		527	662	1 540	1 150	1 500	1 500	1 500	1 800	1 944	2 100		
Interest earned - outstanding debtors		1 156	636	1 091	1 950	2 000	2 000	2 000	2 150	2 322	2 508		
Dividends received		-	-	-	-	-	-	-	-	-	-		
Fines		1 310	15 303	19 656	14 514	24 314	24 314	24 314	24 464	24 316	24 904		
Licences and permits		-	-	-	-	-	-	-	-	-	-		
Agency services		3 240	2 490	2 532	2 682	2 310	2 310	2 310	2 410	2 603	2 811		
Transfers recognised - operational		26 228	47 832	61 560	55 521	48 706	48 706	48 706	48 943	51 411	55 537		
Other revenue	2	2 933	21 508	6 430	1 219	1 473	1 473	1 473	1 710	1 831	1 960		
Gains on disposal of PPE		0	20	259	5 000	5 000	5 000	5 000	2 000	1 000	1 000		
Total Revenue (excluding capital transfers and contributions)		127 775	192 147	202 422	203 065	204 929	204 929	204 929	213 106	225 414	241 804		
Expenditure By Type													
Employee related costs	2	49 971	55 776	61 588	70 384	70 050	70 050	70 050	76 468	80 818	85 528		
Remuneration of councillors		2 767	3 298	3 399	3 773	3 773	3 773	3 773	5 166	5 014	5 315		
Debt impairment	3	4 164	9 011	11 530	11 826	19 826	19 826	19 826	20 000	20 000	20 000		
Depreciation & asset impairment	2	7 049	26 352	11 031	8 859	8 869	8 869	8 869	9 288	9 608	9 830		
Finance charges		6 141	6 006	8 377	5 735	6 035	6 035	6 035	6 393	6 471	6 553		
Bulk purchases	2	33 992	38 751	40 391	46 641	46 641	46 641	46 641	50 229	53 730	57 475		
Other materials	8	1 453	1 159	1 001	1 134	1 146	1 146	1 146	1 123	1 190	1 261		
Contracted services		-	-	-	-	-	-	-	-	-	-		
Transfers and grants		1 247	1 495	1 390	1 454	1 454	1 454	1 454	1 490	1 463	1 483		
Other expenditure	4, 5	35 643	57 395	69 217	64 219	57 748	57 748	57 748	56 958	60 558	64 409		
Loss on disposal of PPE		13	175	308	-	-	-	-	-	-	-		
Total Expenditure		142 439	197 419	208 231	214 035	215 542	215 542	215 542	227 116	238 851	251 855		
Surplus/(Deficit)		(14 664)	(5 272)	(5 809)	(10 969)	(10 612)	(10 612)	(10 612)	(14 010)	(13 437)	(10 050)		
Transfers recognised - capital		43 233	23 805	21 756	16 702	15 061	15 061	15 061	17 815	11 857	13 980		
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-		
Contributed assets													
Surplus/(Deficit) after capital transfers & contributions		28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929		
Taxation		28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929		
Surplus/(Deficit) after taxation		28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929		
Attributable to minorities													
Surplus/(Deficit) attributable to municipality		28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929		
Share of surplus/ (deficit) of associates	7												
Surplus/(Deficit) for the year		28 630	18 533	15 947	5 732	4 449	4 449	4 449	3 806	(1 580)	3 929		



Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue amounted to R 213.106 million for 2016/17.
2. Revenue to be generated from property rates is R 31.859 million in the 2016/17 financial year which represents 14.95% of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the largest component of the revenue basket of the Municipality totaling R 96.579 million for the 2016/17 financial year and reflecting 45 % of the total revenue base.
4. Transfers of operating grants recognized, includes the local government equitable share and other operating grants received from national and provincial government. This revenue only realizing after preset conditions were met. It needs to be noted that the transfers recognize fluctuates due to the nature of expenses in the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councilors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 10 – Budget Funding.
7. Bulk purchases have significantly increased over the 2009/2010 to 2016/17 period escalating from R16.673 million to R 50.229 million. These increases directly attributed to the substantial increase in the cost of bulk electricity from Eskom.
8. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational efficiencies will have to be identified and instituted to reduce the impact of wage and bulk tariff increases in future years.

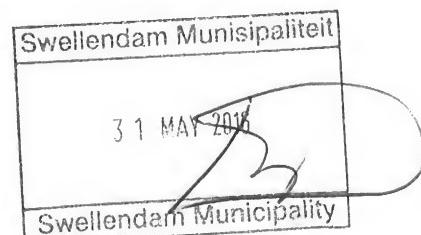


Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2	—	—	—	60	60	60	60	—	—	—
Vote 1 - Municipal Manager		—	—	—	—	—	—	—	—	—	—
Vote 2 - Corporate Services		—	—	—	—	—	—	—	—	—	—
Vote 3 - Finance Service		—	—	—	535	825	825	825	200	—	—
Vote 4 - Engineers Service		—	—	—	5 999	6 545	6 545	6 545	4 609	3 198	2 400
Vote 5 - Community Services		—	—	—	1 026	150	150	150	—	1 050	—
Capital multi-year expenditure sub-total	7	—	—	—	7 619	7 580	7 580	7 580	4 809	4 248	2 400
Single-year expenditure to be appropriated	2	—	38	—	—	—	—	—	50	—	—
Vote 1 - Municipal Manager		—	38	—	—	—	—	—	50	—	—
Vote 2 - Corporate Services		322	135	1 234	290	—	—	—	105	—	—
Vote 3 - Finance Service		368	450	—	—	—	—	—	105	100	200
Vote 4 - Engineers Service		40 890	19 884	19 122	8 430	8 149	8 149	8 149	8 305	9 458	12 111
Vote 5 - Community Services		3 800	750	1 275	1 457	1 617	1 617	1 617	6 941	1 351	2 318
Capital single-year expenditure sub-total		45 380	21 257	21 631	10 177	9 766	9 766	9 766	15 508	10 909	14 630
Total Capital Expenditure - Vote		45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030
Capital Expenditure - Standard											
Governance and administration		830	631	1 491	600	890	890	890	455	100	200
Executive and council		140	45	1 491	60	60	60	60	105	—	—
Budget and treasury office		368	450	—	535	825	825	825	305	100	200
Corporate services		322	135	—	5	5	5	5	45	—	—
Community and public safety		2 170	608	559	2 203	1 667	1 667	1 667	6 941	2 401	2 318
Community and social services		2 170	576	559	1 327	1 667	1 667	1 667	786	—	—
Sport and recreation		—	27	—	876	—	—	—	6 155	2 401	2 318
Public safety		—	5	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
Economic and environmental services		—	2 101	1 845	2 104	5 433	5 433	5 433	4 976	1 150	3 968
Planning and development		—	127	—	290	—	—	—	5	—	—
Road transport		—	1 974	1 845	1 814	5 433	5 433	5 433	4 971	1 150	3 968
Environmental protection		—	—	—	—	—	—	—	—	—	—
Trading services		42 380	17 888	17 736	12 890	9 356	9 356	9 356	7 943	11 506	10 543
Electricity		—	310	—	2 932	3 200	3 200	3 200	1 754	2 754	4 009
Water		—	7 320	3 797	9 679	6 056	6 056	6 056	5 818	1 698	1 777
Waste water management		42 380	10 251	13 939	—	—	—	—	370	—	120
Waste management		—	7	—	280	100	100	100	—	7 053	4 637
Other		—	29	—	—	—	—	—	—	—	—
Total Capital Expenditure - Standard	3	45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030
Funded by:											
National Government		34 027	18 388	18 525	15 824	14 184	14 184	14 184	17 362	11 857	13 980
Provincial Government		9 385	401	559	877	877	877	877	454	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	—	—	—	—	—	—	—	—
Transfers recognised - capital	4	43 392	18 788	19 084	16 702	15 061	15 061	15 061	17 815	11 857	13 980
Public contributions & donations	5	—	—	—	—	—	—	—	—	—	—
Borrowing	6	—	—	2 547	—	—	—	—	—	—	—
Internally generated funds		1 988	2 468	—	1 095	2 284	2 284	2 284	2 500	3 300	3 050
Total Capital Funding	7	45 380	21 257	21 631	17 797	17 345	17 345	17 345	20 315	15 157	17 030



Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

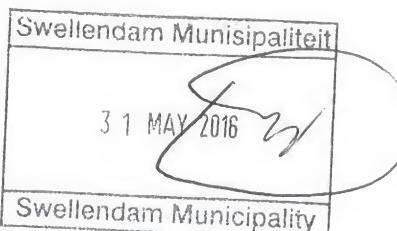
1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations which normally would result in work-in-progress at the end of a financial year, single-year appropriations relates to expenditure will incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from own funding and government grants and transfers. As mentioned previously the funding source of new borrowings is a remaining problem and is the municipality dependent on the bank sector and there risk assessment process to raise future loans.
5. For 2016/2017, capital transfers from National and Provincial Government amounting to R17.815 million.



6. Table A6 -Budgeted Financial Position

WC034 Swellendam - Table A6 Budgeted Financial Position

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
ASSETS												
Current assets												
Cash		3 892	4	6	476	32 847	32 847	32 847	26 531	32 670	27 816	
Call investment deposits	1	1 127	1 923	36 659	900	900	900	900	5 000	5 000	5 000	
Consumer debtors	1	8 200	7 670	7 136	10 018	10 018	10 018	10 018	11 924	10 044	8 108	
Other debtors		2 769	14 697	10 502	9 000	9 000	9 000	9 000	18 000	18 000	18 000	
Current portion of long-term receivables		61	69	—	78	78	78	78	78	78	78	
Inventory	2	16 643	12 282	11 823	11 934	11 934	11 934	11 934	12 794	13 691	15 851	
Total current assets		32 693	36 644	66 127	32 406	64 778	64 778	64 778	74 326	79 483	74 853	
Non current assets												
Long-term receivables		286	217	—	167	167	167	167	167	167	167	
Investments		—	—	—	—	—	—	—	—	—	—	
Investment property		25 199	20 999	21 004	19 697	19 697	19 697	19 697	19 668	19 637	19 606	
Investment in Associate		—	—	—	—	—	—	—	—	—	—	
Property, plant and equipment	3	226 591	229 696	242 188	238 488	238 037	238 037	238 037	249 151	254 791	262 083	
Agricultural		—	—	—	—	—	—	—	—	—	—	
Biological		—	—	—	—	—	—	—	—	—	—	
Intangible		71	127	457	295	295	295	295	237	178	117	
Other non-current assets		3 918	2 687	2 886	2 246	2 246	2 246	2 246	2 425	2 619	3 012	
Total non current assets		256 066	253 726	266 533	260 893	260 442	260 442	260 442	271 649	277 393	284 985	
TOTAL ASSETS		288 758	290 371	332 660	293 298	325 219	325 219	325 219	345 975	356 876	359 838	
LIABILITIES												
Current liabilities												
Bank overdraft	1	—	—	—	—	—	—	—	—	—	—	
Borrowing	4	2 000	2 110	2 684	2 249	2 249	2 249	2 249	2 249	2 249	2 249	
Consumer deposits		1 152	1 269	1 410	1 451	1 451	1 451	1 451	1 539	1 631	1 631	
Trade and other payables	4	22 561	16 123	29 284	23 811	23 360	23 360	23 360	25 228	25 733	25 990	
Provisions		9 749	8 796	10 907	3 000	3 000	3 000	3 000	11 612	28 895	27 958	
Total current liabilities		35 463	28 298	44 284	30 512	30 060	30 060	30 060	40 628	58 508	57 829	
Non current liabilities												
Borrowing		34 336	32 369	36 547	32 594	32 594	32 594	32 594	30 120	27 870	25 621	
Provisions		41 168	29 715	36 179	31 435	31 435	31 435	31 435	30 844	32 694	34 656	
Total non current liabilities		75 504	62 084	72 727	64 030	64 030	64 030	64 030	60 963	60 564	60 276	
TOTAL LIABILITIES		110 967	90 382	117 011	94 541	94 090	94 090	94 090	101 592	119 072	118 105	
NET ASSETS	5	177 791	199 989	215 649	198 758	231 129	231 129	231 129	244 384	237 804	241 733	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		173 814	196 041	207 025	194 958	227 329	227 329	227 329	235 584	234 004	237 933	
Reserves	4	3 977	3 947	8 624	3 800	3 800	3 800	3 800	8 800	3 800	3 800	
TOTAL COMMUNITY WEALTH/EQUITY	5	177 791	199 989	215 649	198 758	231 129	231 129	231 129	244 384	237 804	241 733	



Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of general recognized accounting practices (GRAP), and assists councilors and management to understand the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international standard which presents Assets less Liabilities as the accounted Community Wealth. The order of items within each group, illustrates its liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be transformed in cash.
3. Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.



Table A7 - Budgeted Cash Flow Statement

WC034 Swellendam - Table A7 Budgeted Cash Flows

R thousand	Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			21 457	25 223	26 409	28 734	28 936	28 936	28 936	31 222	34 064	36 600
Service charges			69 682	77 259	81 728	89 968	87 293	87 293	87 293	93 930	103 264	111 525
Other revenue			9 728	40 514	21 370	10 543	11 123	11 123	11 123	11 774	21 023	14 290
Government - operating	1		22 902	48 644	66 693	55 521	48 706	48 706	48 706	48 943	51 411	48 839
Government - capital	1		43 392	18 789	26 245	16 702	15 061	15 061	15 061	17 815	11 857	13 980
Interest			1 683	1 298	2 631	3 081	3 500	3 500	3 500	3 950	4 266	4 607
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(115 556)	(179 213)	(164 411)	(184 529)	(177 671)	(177 671)	(177 671)	(186 885)	(196 866)	(209 923)
Finance charges			(6 141)	(6 006)	(8 377)	(4 500)	(4 800)	(4 800)	(4 800)	(5 100)	(5 100)	(5 100)
Transfers and Grants	1		(1 247)	(1 495)	(1 390)	(1 454)	(1 454)	(1 454)	(1 454)	(1 490)	(1 463)	(1 483)
NET CASH FROM/(USED) OPERATING ACTIVITIES			45 901	25 014	50 897	14 066	10 695	10 695	10 695	14 158	22 456	13 335
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	942	5 000	5 000	5 000	5 000	2 000	1 000	1 000
Decrease (Increase) in non-current debtors			-	20	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			56	61	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(45 452)	(21 285)	(21 992)	(17 797)	(17 345)	(17 345)	(17 345)	(20 315)	(15 157)	(17 030)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(45 396)	(21 203)	(21 051)	(12 797)	(12 345)	(12 345)	(12 345)	(18 315)	(14 157)	(16 030)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			536	205	6 862	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			50	117	141	82	82	82	82	90	90	90
Payments												
Repayment of borrowing			(1 743)	(2 062)	(2 110)	(2 249)	(2 249)	(2 249)	(2 249)	(2 249)	(2 249)	(2 249)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(1 156)	(1 740)	4 893	(2 167)	(2 167)	(2 167)	(2 167)	(2 159)	(2 159)	(2 159)
NET INCREASE/(DECREASE) IN CASH HELD			(651)	2 071	34 739	(898)	(3 818)	(3 818)	(3 818)	(6 317)	6 139	(4 854)
Cash/cash equivalents at the year begin:	2		5 670	5 020	1 927	1 374	36 666	36 666	36 666	32 847	26 531	32 670
Cash/cash equivalents at the year end:	2		5 020	7 090	36 666	476	32 847	32 847	32 847	26 531	32 670	27 816

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
2. Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.

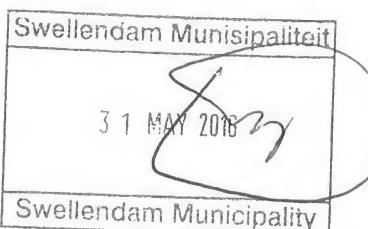


Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC034 Swellendam - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	5 020	7 090	36 666	476	32 847	32 847	32 847	26 531	32 670	27 816
Other current investments >90 days		0	(5 164)	0	900	900	900	900	5 000	5 000	5 000
Non current assets - Investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		5 020	1 927	36 666	1 376	33 747	33 747	33 747	31 531	37 870	32 816
Application of cash and investments											
Unspent conditional transfers		2 351	5 529	6 980	—	—	—	—	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements	3	8 973	(11 890)	5 878	6 275	7 042	7 042	7 042	(465)	(382)	2 692
Other provisions		—	—	—	—	—	—	—	—	—	—
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
Total Application of cash and investments:		11 323	(6 361)	12 858	6 275	7 042	7 042	7 042	(465)	(382)	2 692
Surplus(shortfall)		(6 304)	8 287	23 808	(4 899)	26 706	26 706	26 706	31 995	38 052	30 124

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

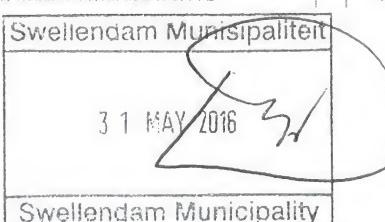
1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".



Table A9 - Asset Management

WC034 Swellendam - Table A9 Asset Management

Description R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	45 380	21 257	21 631	14 965	16 124	16 124	14 932	12 859	16 230
Infrastructure - Road transport		-	1 974	1 545	1 814	4 492	4 492	4 587	1 000	3 818
Infrastructure - Electricity		-	304	267	2 732	3 200	3 200	1 754	2 254	3 509
Infrastructure - Water		-	39	1 159	7 047	6 056	6 056	929	-	1 577
Infrastructure - Sanitation		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Infrastructure - Other		-	-	-	180	-	-	-	-	-
Infrastructure		42 353	19 760	19 312	11 773	13 748	13 748	7 540	10 308	13 661
Community		63	-	1 201	2 153	1 277	1 277	6 226	2 401	2 318
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 964	1 497	915	1 040	1 100	1 100	1 166	150	250
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	203	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	2 932	1 221	1 221	5 384	2 298	800
Infrastructure - Road transport		-	-	-	100	831	831	335	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	500	500
Infrastructure - Water		-	-	-	2 632	-	-	4 689	1 698	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2 732	831	831	5 024	2 198	500
Community		-	-	-	50	390	390	40	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	150	-	-	320	100	300
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	1 974	1 545	1 914	5 323	5 323	4 921
Infrastructure - Road transport		-	-	-	1 914	2 732	3 200	1 754	2 754	4 009
Infrastructure - Electricity		-	-	-	-	2 632	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	4 689	1 698	1 577
Infrastructure - Sanitation		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Infrastructure - Other		-	-	-	180	-	-	-	-	-
Infrastructure		42 353	19 760	19 312	14 504	14 579	14 579	12 564	12 506	14 161
Community		63	-	1 201	2 203	1 667	1 667	6 266	2 401	2 318
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	150	-	-	320	100	300
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	203	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	45 380	21 257	21 631	17 897	17 345	17 345	20 315	15 157	17 030
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	52 355	62 017	69 362	72 546	62 495	62 495	67 416	68 416	72 235
Infrastructure - Electricity		35 930	38 827	40 993	43 021	29 562	29 562	31 316	34 070	38 079
Infrastructure - Water		30 767	29 890	29 844	29 040	35 807	35 807	41 425	43 123	44 700
Infrastructure - Sanitation		36 903	43 718	43 602	45 755	75 321	75 321	75 591	82 645	87 402
Infrastructure - Other		872	843	786	912	9 698	9 698	9 698	9 698	9 698
Infrastructure		156 827	175 295	184 587	191 274	212 882	212 882	225 446	237 952	252 113
Community		9 448	13 877	16 232	22 091	16 845	16 845	23 111	25 512	27 831
Heritage assets		-	-	-	-	3 334	3 334	3 334	3 334	3 334
Investment properties		25 199	20 999	21 004	19 697	19 697	19 697	19 668	19 637	19 606
Other assets		88 571	87 301	87 468	88 866	50 996	50 996	52 482	52 732	53 282
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		71	127	457	295	295	295	237	178	117
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	280 116	297 599	309 747	322 223	304 049	304 049	324 277	339 345	356 282
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		7 049	26 352	11 031	8 869	8 869	8 869	9 288	9 608	9 830
Repairs and Maintenance by Asset Class	3	10 564	10 982	11 773	11 850	11 056	11 056	12 857	13 646	14 415
Infrastructure - Road transport		1 767	2 113	2 265	2 159	1 725	1 725	1 673	1 773	1 879
Infrastructure - Electricity		818	777	833	1 389	1 374	1 374	1 321	1 397	1 470
Infrastructure - Water		1 955	1 582	1 696	1 637	687	687	1 421	1 529	1 621
Infrastructure - Sanitation		535	534	573	635	531	531	882	913	966
Infrastructure - Other		41	299	321	98	83	83	984	1 043	1 106
Infrastructure		5 116	5 305	5 687	5 919	4 399	4 399	6 281	6 655	7 042
Community		1 229	1 929	2 068	1 860	1 895	1 895	1 545	1 745	1 842
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	4 219	3 748	4 018	4 072	4 761	4 761	5 031	5 246	5 531
TOTAL EXPENDITURE OTHER ITEMS		17 613	37 334	22 804	20 719	19 925	19 925	22 145	23 253	24 245
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	16.4%	7.0%	7.0%	26.5%	15.2%	4.7%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	33.1%	13.8%	13.8%	58.0%	23.9%	8.1%
R&M as a % of PPE		4.7%	4.8%	4.9%	5.0%	4.6%	4.6%	5.2%	5.4%	5.5%
Renewal and R&M as a % of PPE		4.0%	4.0%	4.0%	5.0%	4.0%	4.0%	6.0%	5.0%	4.0%



Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 10% of PPE. The Municipality do not meet both the recommendations.
3. The graph below provides an analysis between depreciation and operational repairs and maintenance over the MTREF and highlights the fact that the Municipality's capital budget is excessive and will not address the maintenance backlog.

Table A10 - Basic Service Delivery Measurement

WC034 Swellendam - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		5 682	6 000	6 133	6 409	6 409	6 409	6 105	6 471	6 860
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min. service level)		-	-	-	-	-	-	-	-	-
Other water supply (at least min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		5 682	6 000	6 133	6 409	6 409	6 409	6 105	6 471	6 860
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 682	6 000	6 133	6 409	6 409	6 409	6 105	6 471	6 860
Sanitation/sewage:										
Flush toilet (connected to sewerage)		6 490	5 570	5 747	5 749	5 749	5 749	5 697	6 039	6 401
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (vented)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 490	5 570	5 747	5 749	5 749	5 749	5 697	6 039	6 401
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	6 490	5 570	5 747	5 749	5 749	5 749	5 697	6 039	6 401
Energy:										
Electricity (at least min. service level)		1 106	513	929	1 051	1 051	1 051	929	1 051	1 051
Electricity - prepaid (min. service level)		4 881	4 959	5 630	5 025	5 025	5 025	4 576	5 176	5 176
<i>Minimum Service Level and Above sub-total</i>		5 987	5 472	6 559	6 076	6 076	6 076	5 505	6 227	6 227
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 987	5 472	6 559	6 076	6 076	6 076	5 505	6 227	6 227
Refuse:										
Removed at least once a week		5 915	5 564	5 758	6 027	6 027	6 027	5 904	6 258	6 634
<i>Minimum Service Level and Above sub-total</i>		5 915	5 564	5 758	6 027	6 027	6 027	5 904	6 258	6 634
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	5 915	5 564	5 758	6 027	6 027	6 027	5 904	6 258	6 634
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 700	1 754	2 016	1 850	1 850	1 850	1 800	1 830	1 850
Sanitation (free minimum level service)		1 700	1 754	2 016	1 850	1 850	1 850	1 800	1 830	1 850
Electricity/other energy (50kwh per household per month)		1 700	1 754	2 016	1 850	1 850	1 850	1 800	1 830	1 850
Refuse (removed at least once a week)		1 700	1 754	2 016	1 850	1 850	1 850	1 800	1 830	1 850
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		145	186	195	217	198	198	210	227	245
Sanitation (free sanitation service to indigent households)		194	205	215	239	239	239	257	278	300
Electricity/other energy (50kwh per indigent household per month)		691	740	776	863	918	918	992	1 071	1 157
Refuse (removed once a week for indigent households)		147	125	131	145	145	145	156	169	182
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		1 177	1 256	1 317	1 464	1 501	1 501	1 615	1 744	1 884
Highest level of free service provided per household										
Property rates (R value threshold)		100 000	100 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		294	802	859	910	910	910	960	1 018	1 079
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		10 271	15 711	3 092	3 290	3 190	3 190	3 442	3 717	4 015
Water (in excess of 6 kilolitres per indigent household per month)		580	745	780	867	792	792	840	907	979
Sanitation (in excess of free sanitation service to indigent households)		777	822	861	957	957	957	1 029	1 112	1 201
Electricity/other energy (in excess of 50 kwh per indigent household per month)		2 763	2 960	3 104	3 452	3 674	3 674	3 988	4 285	4 628
Refuse (in excess of one removal a week for indigent households)		589	499	523	581	581	581	625	675	729
Municipal Housing - rental rebates		6								
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		15 274	21 538	9 219	10 058	10 104	10 104	10 863	11 713	12 630

Explanatory notes to Table A10 - Basic Service Delivery Measurement



1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

Section 5 - Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the finance portfolio committee members.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

5.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled the required timetable on end of August 2015

5.1 Financial Modeling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2016/17 MTREF:

- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;

- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 58 has been taken into consideration in the planning and prioritisation process.

Section 6 - Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;



- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the strategic objectives.

The 2016/17 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC034 Swellendam - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective R thousand	Goal	Goal Code Ref	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Enhance access to basic services and address maintenance backlog	Basic service delivery	A	109 887	109 999	109 999	118 274	118 495	129 286
To create a capacitated people-centered institution	Institutional development and transformation	B	4 826	4 830	4 830	4 693	4 552	4 826
To create a safe and healthy living environment	Basic service delivery	C	17 199	17 216	17 216	26 896	26 943	27 741
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Institutional development and transformation	D	972	973	973	1 229	1 309	1 395
To enhance economic development with focus on both first and second economies	Economic Development	E	669	669	669	787	760	814
To improve financial viability and management	Financial management	F	5 912	5 918	5 918	6 073	6 614	8 123
To promote good governance and community participation	Good governance and public participation	G	80 304	80 385	80 385	72 970	78 599	83 600
Allocations to other priorities		2						
Total Revenue (excluding capital transfers and contributions)		1	219 767	219 990	219 990	230 921	237 272	255 784



Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

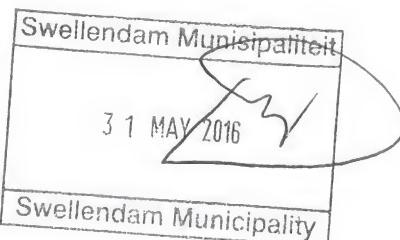
WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Enhance access to basic services and address maintenance backlogs	Basic service delivery	A		96 438	97 117	97 117	102 474	107 897	114 565	
To create a capacitated people-centered institution	Institutional development and transformation	B		13 327	13 421	13 421	14 086	14 881	15 697	
To create a safe and healthy living environment	Basic service delivery	C		26 843	27 032	27 032	38 309	39 422	40 663	
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Institutional development and transformation	D		3 650	3 676	3 676	3 706	3 655	3 845	
To enhance economic development with focus on both first and second economies	Economic Development	E		2 481	2 499	2 499	2 494	2 592	2 671	
To improve financial viability and management	Financial management	F		21 413	21 564	21 564	23 915	25 247	27 709	
To promote good governance and community participation	Good governance and public participation	G		49 881	50 232	50 232	42 133	45 159	46 705	
Allocations to other priorities										
Total Expenditure				1	214 035	215 542	215 542	227 116	238 851	251 855

Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Enhance access to basic services and address maintenance backlogs	Basic service delivery	A		14 799	14 424	14 424	16 894	12 604	14 161	
To create a capacitated people-centered institution	Institutional development and transformation	B		268	261	261	305	228	256	
To create a safe and healthy living environment	Basic service delivery	C		-	-	-	-	-	-	
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Institutional development and transformation	D		355	346	346	405	302	340	
To enhance economic development with focus on both first and second economies	Economic Development	E		-	-	-	-	-	-	
To improve financial viability and management	Financial management	F		267	260	260	305	227	256	
To promote good governance and community participation	Good governance and public participation	G		2 108	2 054	2 054	2 406	1 795	2 017	
Allocations to other priorities				3						
Total Capital Expenditure				1	17 797	17 345	17 345	20 315	15 157	17 030



Section 7 - Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

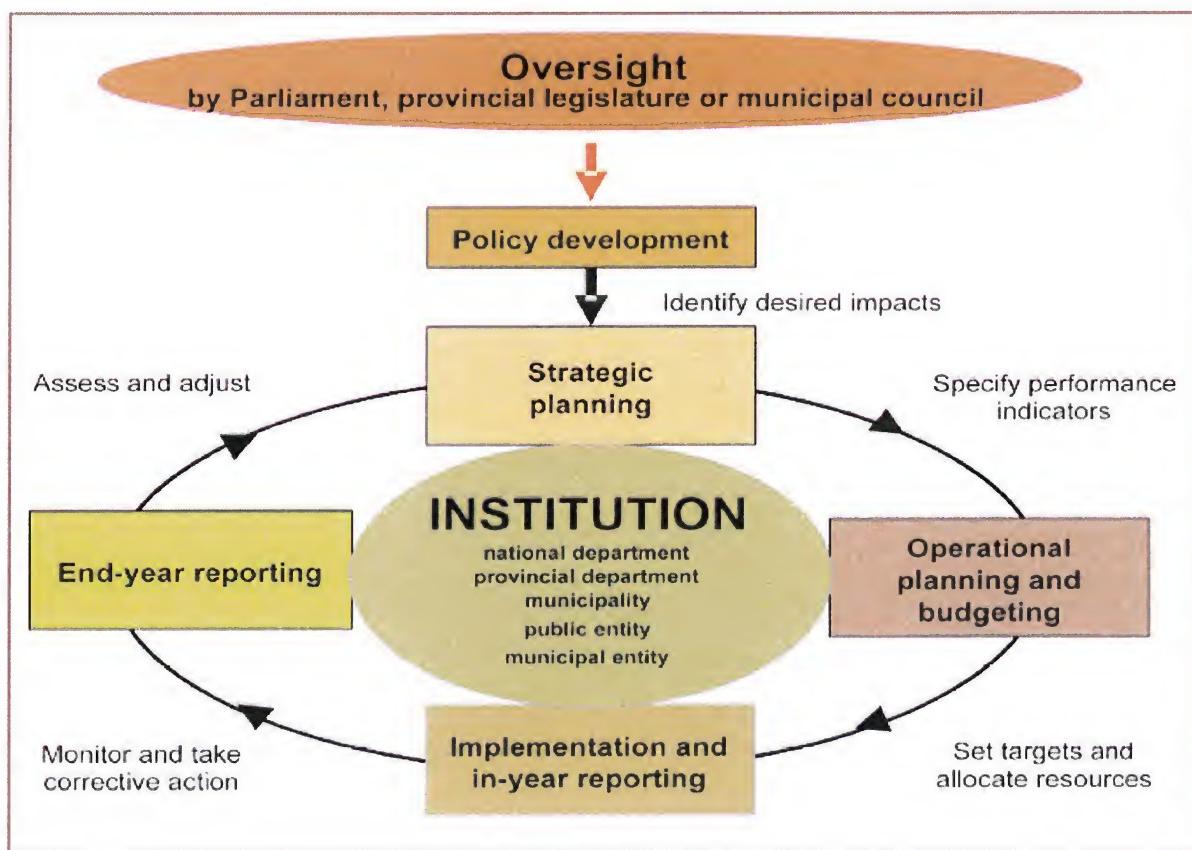


Figure 3 -Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:



- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:



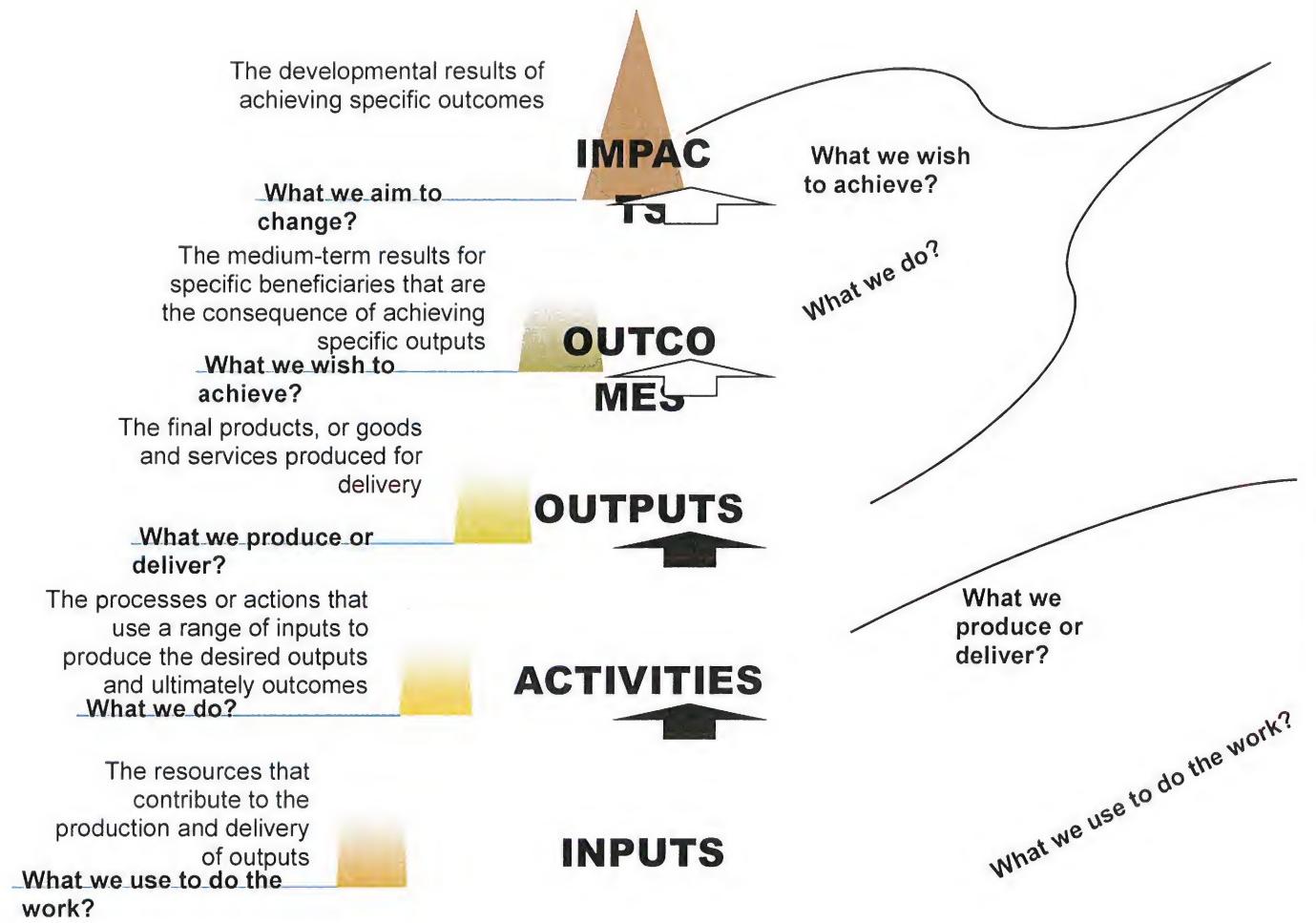
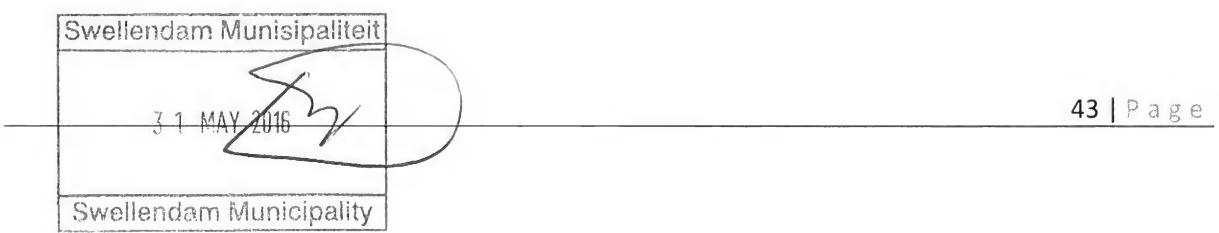


Figure 4-Definition of performance information concepts



The following table sets out the municipalities main performance objectives and benchmarks for the 2016/17 MTREF.

Table SA8 - Performance indicators and benchmarks

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating	Interest & Principal Paid /Operating Expenditure	5.5%	4.1%	5.0%	3.7%	3.8%	3.8%	3.8%	3.8%	3.7%	3.5%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	7.8%	5.6%	7.4%	5.4%	5.3%	5.3%	5.3%	5.3%	5.0%	4.7%
Capital Charges to Own Revenue	Borrowing/Capital expenditure excl. transfers and grants and contributions	27.0%	8.3%	269.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure											
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	863.4%	820.0%	423.8%	857.7%	857.7%	857.7%	857.7%	342.3%	733.4%	674.2%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	1.3	1.5	1.1	2.2	2.2	2.2	1.8	1.4	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	1.3	1.5	1.1	2.2	2.2	2.2	1.8	1.4	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.8	0.0	1.1	1.1	1.1	0.8	0.6	0.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.1%	100.1%	100.0%	99.0%	98.0%	98.0%	98.0%	97.4%	99.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	99.0%	98.0%	98.0%	98.0%	97.4%	99.0%	99.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.9%	11.8%	8.7%	9.5%	9.4%	9.4%	9.4%	14.2%	12.5%	10.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		402.6%	149.4%	60.8%	5000.5%	71.1%	71.1%	71.1%	95.1%	78.8%	93.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kt)	-	-	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.1%	29.0%	30.4%	34.7%	34.2%	34.2%	34.2%	35.9%	35.9%	35.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.7%	30.8%	32.3%	36.5%	36.0%	36.0%	36.0%	38.3%	38.1%	37.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.3%	5.7%	5.8%	5.8%	5.4%	5.4%	5.4%	6.0%	6.1%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.3%	16.8%	9.6%	7.2%	7.3%	7.3%	7.3%	7.4%	7.1%	6.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	30.2	30.4	26.4	25.7	25.7	25.7	25.2	25.2	25.4	27.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	11.9%	21.6%	16.1%	15.8%	16.0%	16.0%	16.0%	23.1%	20.1%	17.3%
iii. Cost coverage		0.5	0.6	2.9	0.0	2.3	2.3	2.3	1.8	2.1	1.7



7.1 Performance indicators and benchmarks

7.1.1 *Borrowing Management*

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The borrowing strategy must be primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2016/17 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has been stable, while borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator indicates that the capital programme from new borrowings is realistic.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets but more so unrealistic capital programmes from new borrowings.

7.1.2 *Safety of Capital*

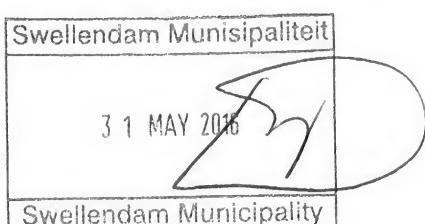
The gearing ratio is a measure of the total long term borrowings over funds and reserves. The ratio will peaked at 18.51%. As part of the planning guidelines it implicates that the Municipality must ensure proper cash-backing of reserves and funds as a prudent financial sustainability objective and limited new borrowings.

7.1.3 *Liquidity*

Current ratio is a measure of the current assets divided by the current liabilities. The ratio increased from 2014/2015 forecast of 1.49 to 1.82 in 2016/2017.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. The ratio of 0.82 in the 2014/2015 forecast, increased in 2016/17 to 1.51. The ratio is higher than the norm and the municipality will overcome their short term debt.

7.1.4 *Revenue Management*



In order to reach the targets and maintains the level of outstanding debtors to revenue, an aggressive revenue management framework must implemented, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of this strategy should be to ensure accurate billing, customer service, credit control and debt collection.

7.1.5 Creditors Management

For the Municipality to ensure that creditors are settled within the legislated 30 days from date invoice/statement poses to be a challenge. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 % compliance rate to this legislative obligation.

7.1.6 Other Indicators

Both water and *electricity distribution losses* are material. Initiatives to ensure that targets are achieved include managing illegal connections and theft of electricity, including prepaid meters.

Employee costs as a percentage of operating revenue amounts to 33.67% for the remainder of MTREF. However if grants except the equitable share is taken out of the calculation and the councilors employee costs is added the percentage is 35.94%.



Section 8 - Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following policies are reviewed.

8.1 Review of credit control, debt collection and indigent procedures/policies

8.2 Asset Management, Infrastructure Investment, Funding and Reserve Policy

8.3 Supply Chain Management Policy

8.4 Budget Policy

8.5 Banking Cash Management and Investment Policy

8.6 Tariff and Rates Policies

8.7 Bad Debt Write-Off Policy

8.8 Preferential Procurement Policy

8.9 Petty Cash Policy

8.10 Irregular Expenditure Policy

8.11 Funding and Reserve Policy

8.12 Borrowing Policy

8.13 Indigent Policy

8.14 Rates Policy

8.15 SCM Policy for Infrastructure Procurement



Section 9 - Overview of budget assumptions

9.1 External factors

Swellendam' income base comprise of mostly residential consumers and rate payers of which a material percentage are retired people with a fixed monthly income.

Eskom price increases are an external factor that Council has no control over.

9.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2016/17MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Employee related costs comprise 34.02% of total operating expenditure in the forecast for the 2016/17 financial year and therefore these increase (which include salary increases and evaluation of posts) places a disproportionate upward pressure on the expenditure budget.

9.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing under certain conditions. The 2016/17 MTREF is based on the assumption that no borrowings will be utilise.

9.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as 101.47% of annual amounts billed.

9.5 Salary increases

Refer to paragraph 9.2



Section 10 - Overview of budget funding

10.1 Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Correct and accurate tariffs are imperative in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the delivery of goods and services such as water, electricity, sanitation and solid waste removal. Apart from the services, other revenue i.e., operating grants, building plan fees, licenses and permits, fines etc. are applicable. The rates and taxes will then be the shortfall in revenue, after all the revenue resources have been determined, and will reflect the balancing number.

The proposed tariff increases for the 2016/17 MTREF on the different revenue categories are:

- Property rates - 7.9 %
- Electricity - Between 6% and 8% (to be determine by NERSA)
- Water - 6 %
- Refuse Removal - 7.5 %
- Sewerage - 7.5 %

The tables below provide detail investment information and investment particulars by maturity.



Table SA15 – Detail Investment Information

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		1 127	1 923	36 659	900	900	900	5 000	5 000	5 000
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	1 127	1 923	36 659	900	900	900	5 000	5 000	5 000
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1 127	1 923	36 659	900	900	900	5 000	5 000	5 000

Table SA16 – Investment particulars by maturity

Not Applicable



10.2 Medium-term outlook: capital revenue

The funding composition of the 2016/17 is graphically represented as follows:



Figure 6 - Sources of capital revenue for the 2016/17 financial year

Capital grants and receipts equates to 87.70% of the total funding source which represents R17.815 million for the 2016/17 financial year.



Section 11 - Councilor and employee benefits

Table SA22 - Summary of councilor and staff benefits

WC034 Swellendam - Supporting Table SA22 Summary councilor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		3 298	3 399	3 773	3 773	3 773	3 773	5 166	5 014	5 315
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 298	3 399	3 773	3 773	3 773	3 773	5 166	5 014	5 315
% increase	4		3.0%	11.0%	-	-	-	36.9%	(2.9%)	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 239	3 063	3 906	5 267	5 267	5 267	5 583	5 918	6 273
Pension and UIF Contributions		420	407	664	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	428	272	397	-	-	-	-	-	-
Cellphone Allowance	3	-	16	49	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 086	3 758	5 016	5 267	5 267	5 267	5 583	5 918	6 273
% increase	4		21.8%	33.5%	5.0%	-	-	6.0%	6.0%	6.0%
Other Municipal Staff										
Basic Salaries and Wages		29 391	32 474	35 134	39 418	38 803	38 803	43 681	46 281	49 047
Pension and UIF Contributions		7 385	7 920	8 482	7 111	7 121	7 121	7 664	8 124	8 611
Medical Aid Contributions		-	-	-	4 407	5 302	5 302	4 853	5 076	5 431
Overtime		2 395	2 502	2 571	2 353	2 665	2 665	2 605	2 762	2 954
Performance Bonus		-	522	565	-	-	-	-	-	-
Motor Vehicle Allowance	3	3 212	3 591	3 619	2 752	2 646	2 646	2 660	2 660	2 660
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	233	213	243	547	528	528	528	528	528
Other benefits and allowances	3	3 155	3 462	2 945	6 718	6 741	6 741	6 492	6 924	7 316
Payments in lieu of leave		17	-	-	813	813	813	870	922	987
Long service awards		201	286	171	161	163	163	637	676	716
Post-retirement benefit obligations	6	897	1 050	2 843	836	-	-	894	948	1 005
Sub Total - Other Municipal Staff		46 886	52 018	56 572	65 116	64 783	64 783	70 885	74 900	79 255
% increase	4		10.9%	8.8%	15.1%	(0.5%)	-	9.4%	5.7%	5.8%
Total Parent Municipality		53 270	59 175	65 360	74 156	73 822	73 822	81 634	85 832	90 843
			11.1%	10.5%	13.5%	(0.5%)	-	10.6%	5.1%	5.8%
TOTAL SALARY, ALLOWANCES & BENEFITS		53 270	59 175	65 360	74 156	73 822	73 822	81 634	85 832	90 843
% increase	4		11.1%	10.5%	13.5%	(0.5%)	-	10.6%	5.1%	5.8%
TOTAL MANAGERS AND STAFF	5,7	49 971	55 776	61 588	70 384	70 050	70 050	76 468	80 818	85 528



Section 12 - Monthly targets for revenue, expenditure and cash flow
Table SA25 - Budgeted monthly revenue and expenditure



WC034 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	+1 2017/18	Budget Year 2016/17	+2 2018/19
Revenue By Source																		
Property rates	34 245	(3 246)	(282)	(76)	(163)	1	(0)	(109)	372	372	372	372	372	31 859	34 408	36 970		
Property rates - penalties & collection charges	5 991	5 096	5 217	5 438	4 778	3 587	4 462	5 235	5 335	5 535	5 535	5 535	61 944	66 900	72 252			
Service charges - electricity revenue	1 240	693	897	969	976	1 109	1 259	1 238	746	746	746	746	746	11 364	12 273	13 255		
Service charges - water revenue	1 629	985	1 130	1 243	1 051	1 194	1 087	1 173	1 183	1 183	1 183	1 183	1 183	14 222	15 380	16 588		
Service charges - sanitation revenue	966	624	704	763	649	721	653	717	798	798	798	798	798	9 990	9 709	10 486		
Service charges - refuse revenue	0	1	0	2	2	5	29	27	(2)	(2)	(2)	(2)	(2)	60	65	70		
Rental of facilities and equipment	78	89	139	89	100	107	181	186	55	55	55	55	55	1 190	1 273	1 362		
Interest earned - external investments	126	144	145	146	186	198	149	165	136	136	136	136	136	1 800	1 944	2 100		
Interest earned - outstanding debtors	181	189	173	160	148	182	182	169	191	191	191	191	191	2 150	2 322	2 508		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	457	530	554	631	640	620	570	613	4 962	4 962	4 962	4 962	4 962	24 464	24 316	24 904		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services	159	162	233	181	209	259	241	221	186	186	186	186	186	186	2 603	2 811		
Transfers recognised - operational	9 619	897	3 725	739	11 294	3 352	1 562	525	4 308	4 308	4 308	4 308	4 308	48 943	51 411	55 537		
Other revenue	146	188	187	149	196	59	116	175	124	124	124	124	124	1 710	1 831	1 960		
Gains on disposal of PPE	-	-	-	3 005	312	-	-	-	(329)	(329)	(329)	(329)	(329)	2 000	1 000	1 000		
Total Revenue (excluding capital transfers and contributions)	54 836	6 334	12 821	13 439	20 379	11 396	10 492	10 335	18 264	213 106	225 414	241 804						
Expenditure By Type																		
Employee related costs	4 761	4 784	5 875	5 229	5 182	8 273	5 157	5 110	8 024	8 024	8 024	8 024	8 024	76 468	80 818	85 528		
Remuneration of councillors	307	303	304	309	309	307	307	304	647	647	647	647	647	5 166	5 014	5 315		
Debt impairment	-	-	-	-	-	-	-	-	5 000	5 000	5 000	5 000	5 000	20 000	20 000	20 000		
Depreciation & asset impairment	-	-	2 256	-	-	-	2 262	-	-	-	1 192	1 192	1 192	1 192	9 608	9 830		
Finance charges	317	-	1 417	-	-	-	501	310	-	-	962	962	962	962	6 393	6 471	6 553	
Bulk purchases	687	6 078	5 383	3 482	3 587	3 501	3 383	3 425	5 176	5 176	5 176	5 176	5 176	50 229	53 730	57 475		
Other materials	39	43	30	125	48	205	104	168	90	90	90	90	90	1 123	1 190	1 261		
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	293	87	-	-	378	-	183	183	183	183	183	1 490	1 463	1 483		
Other expenditure	1 989	2 539	6 347	5 003	6 816	6 072	3 588	2 305	5 575	5 575	5 575	5 575	5 575	56 958	60 558	64 409		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Expenditure	8 099	13 747	21 906	14 236	15 341	21 121	13 225	11 443	26 850	227 116	238 851	251 855						
Surplus/(Deficit)	46 737	(7 333)	(9 085)	(797)	4 438	(9 725)	(2 732)	(1 108)	(8 386)	(14 010)	(13 437)	(10 050)						
Transfers recognised - capital	-	-	424	2 431	928	3 651	184	1 298	2 225	2 225	2 225	2 225	2 225	17 815	11 857	13 980		
Contributions required - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	46 737	(7 333)	(8 660)	1 634	5 366	(6 074)	(2 549)	190	(6 361)	3 806	(1 580)	3 929						
<i>Swellendam Municipality</i>	<i>2016</i>																	
Surplus/(Deficit)	1	46 737	(7 333)	(8 660)	1 634	5 366	(6 074)	(2 549)	190	(6 361)	(6 361)	(6 361)	(6 361)	3 806	(1 580)	3 929		

Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Budget Year 2016/17												Medium Term Revenue and Expenditure Framework					
Description	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand																	
<u>Revenue by Vote</u>																	
Vote 1 - Municipal Manager		3	3	3	3	3	1	2	35	35	35	35	161	91	97	97	
Vote 2 - Corporate Services		43 366	(2 933)	(167)	2 981	7 746	33	70	2 001	2 001	2 001	2 001	59 092	62 886	67 782	67 782	
Vote 3 - Finance Service		320	546	697	425	388	426	330	354	646	646	646	6 073	6 614	8 123	8 123	
Vote 4 - Engineers Service		9 448	6 925	8 090	10 524	8 204	9 911	7 215	9 244	9 928	9 928	9 928	109 272	108 772	118 786	118 786	
Vote 5 - Community Services		1 700	1 812	4 621	1 936	4 965	4 674	3 059	2 040	7 879	7 879	7 879	58 323	58 929	60 986	60 986	
Total Revenue by Vote		54 836	6 354	13 245	15 869	21 307	15 046	10 676	11 632	20 489	20 489	20 489	230 921	237 272	265 784		
<u>Expenditure by Vote to be appropriated</u>																	
Vote 1 - Municipal Manager		314	334	650	433	337	329	673	331	742	742	742	6 369	6 611	6 930	6 930	
Vote 2 - Corporate Services		2 153	1 207	2 825	1 383	1 237	2 061	1 706	1 481	3 845	3 845	3 845	29 435	30 341	31 796	31 796	
Vote 3 - Finance Service		1 149	1 636	2 637	2 524	2 363	2 290	1 461	1 348	2 127	2 127	2 127	23 915	25 247	27 709	27 709	
Vote 4 - Engineers Service		2 790	8 442	10 279	7 040	6 393	9 516	6 046	5 972	10 573	10 573	10 573	98 770	103 895	110 308	110 308	
Vote 5 - Community Services		1 692	2 128	5 515	2 866	5 612	6 925	3 338	2 309	9 563	9 563	9 563	68 627	72 758	75 112	75 112	
Total Expenditure by Vote		8 099	13 747	21 906	14 236	15 941	21 121	13 225	11 443	26 850	26 850	26 850	227 116	238 851	251 855		
<u>Surplus/(Deficit) before assoc.</u>		46 737	(7 393)	(8 660)	1 634	5 356	(6 074)	(2 549)	190	(6 361)	(6 361)	(6 361)	3 806	(1 580)	3 929		
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)		1	46 737	(7 393)	(8 660)	1 634	5 356	(6 074)	(2 549)	190	(6 361)	(6 361)	(6 361)	3 806	(1 580)	3 929	

Table SA27 -Budgeted monthly revenue and expenditure (standard classification)

SWELLENDAM MUNICIPALITY

2016/2017 MTREF

WC034 Swellendam - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Ref	Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	+1 2017/18	Budget Year 2017/18	+2 2018/19	
	<u>Revenue - Standard</u>																	
	Governance and administration	44 127	(2 469)	621	3 569	8 342	527	442	382	2 337	2 337	64 887	69 099	75 495				
43 713	Executive and council	(3 207)	(265)	2 975	7 797	3	1	(93)	1 775	1 775	58 025	61 648	66 484					
-	Budget and treasury office	-	-	594	544	524	441	-	1 518	1 518	6 073	6 614	8 123					
413	Corporate services	738	886	412	3 267	3 557	3 188	1 702	565	(956)	(956)	790	837	886				
141	Community and public safety	615	615	615	3 266	412	3 557	3 188	1 702	565	(1 800)	(1 800)	20 705	22 565	23 078			
139	Community and social services	0	0	0	0	0	0	-	1	(0)	(0)	(0)	6 006	6 242	6 384			
2	Sport and recreation	-	-	-	-	-	-	-	-	-	-	3	3	3	3			
	Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Housing	-	-	-	-	-	-	-	-	-	-	14 460	14 460	16 555	16 680			
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	<u>Economic and environmental services</u>																	
738	Planning and development	803	1 381	2 134	1 876	3 358	1 054	2 219	8 287	8 287	8 287	46 709	39 269	40 525				
20	Road transport	18	17	21	21	5	18	27	17	17	17	216	233	252				
718	Environmental protection	785	1 364	2 113	1 855	3 352	1 036	2 192	8 269	8 269	8 269	46 493	39 036	40 273				
-	Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9 830	Electricity	7 404	9 797	7 532	7 974	7 486	8 466	8 051	8 051	8 051	8 051	98 620	106 339	116 687				
5 995	Water	5 103	5 237	6 724	4 817	4 852	4 473	5 301	5 372	5 372	5 372	63 991	68 951	76 307				
1 240	Waste water management	693	900	987	992	1 145	1 282	1 253	733	733	733	11 403	12 305	13 289				
1 629	Waste management	985	1 134	1 266	1 071	1 233	1 089	1 187	1 161	1 161	1 161	14 236	15 375	16 605				
966	Other	624	706	777	652	745	654	726	785	785	785	8 990	9 709	10 486				
54 836	Total Revenue - Standard	13 245	15 869	21 307	15 046	10 676	11 632	16 874	16 874	16 874	31 334	230 921	237 272	255 784				
	<u>Expenditure - Standard</u>																	
3 444	Governance and administration	3 022	5 586	4 135	3 685	4 358	3 344	2 877	6 200	6 200	6 200	6 200	55 250	57 781	61 829			
1 878	Executive and council	868	2 375	1 064	887	1 379	1 444	959	2 812	2 812	2 812	2 812	22 101	22 784	23 863			
-	Budget and treasury office	-	-	-	-	-	-	-	5 979	5 979	5 979	5 979	23 915	25 247	27 709			
1 566	Corporate services	2 154	3 211	3 071	2 798	2 979	1 900	1 917	(2 590)	(2 590)	(2 590)	(2 590)	9 235	9 750	10 258			
1 054	Community and public safety	1 299	4 457	1 735	4 679	5 209	2 182	1 374	103	103	103	103	14 563	36 860	40 192	41 702		
1 032	Community and social services	1 103	4 264	1 585	4 504	5 080	2 068	1 258	(109)	(109)	(109)	(109)	20 458	21 582	22 836			
2	Sport and recreation	6	25	21	12	23	11	12	24	24	24	24	209	221	233			
21	Public safety	190	167	129	163	106	103	104	188	188	188	188	1 734	1 834	1 943			
-	Housing	-	-	-	-	-	-	-	-	-	-	14 460	14 460	16 555	16 690			
1 424	Health	1 667	2 947	2 544	2 133	3 807	1 806	1 730	8 158	8 158	8 158	8 158	50 691	51 290	53 112			
2 176	Economic and environmental services	7 759	8 622	5 821	5 444	7 746	5 600	5 461	8 627	8 627	8 627	8 627	83 136	88 457	94 078			
1 136	Planning and development	6 382	6 654	4 073	4 126	5 059	4 017	4 010	6 072	6 072	6 072	6 072	63 688	67 944	71 055			
1 272	Road transport	1 513	2 767	2 379	1 957	3 570	1 607	1 460	7 734	7 734	7 734	7 734	47 460	48 137	49 798			
-	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1 136	Electricity	472	545	703	500	1 289	685	708	1 045	1 045	1 045	1 045	10 034	10 470	11 055			
378	Water	434	593	527	802	384	424	634	634	634	634	634	6 609	7 157	7 545			
190	Waste water management	397	422	517	286	596	514	318	876	876	876	876	6 745	7 535	7 755			
0	Waste management	0	293	0	0	0	0	292	0	147	147	147	147	1 178	1 132	1 132		
8 099	Total Expenditure - Standard	13 747	21 906	14 236	15 941	21 121	13 225	11 443	23 235	23 235	23 235	23 235	37 695	227 116	238 851	251 855		
	<u>Surplus/(Deficit) before assoc.</u>	46 737	(7 393)	(8 680)	1 634	5 366	(6 074)	(2 549)	190	(6 361)	(6 361)	(6 361)	(6 361)	(1 580)	56	P a g e		
1	Share of surplus/ (deficit) of associate	46 737	(7 393)	(8 680)	1 634	5 366	(6 074)	(2 549)	190	(6 361)	(6 361)	(6 361)	(6 361)	(1 580)	56	P a g e		
	<u>Surplus/(Deficit)</u>															3 929	3 929	

Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
<u>Multi-year expenditure to be appropriated</u>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	5	27	10	41	2	15	25	25	25	200	-	-
Vote 3 - Finance Service		-	-	110	629	240	945	48	336	576	576	576	576	4 609	3 198	2 400
Vote 4 - Engineers Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	115	656	250	985	50	350	601	601	601	4 809	4 248	2 400
<u>Single-year expenditure to be appropriated</u>																
Vote 1 - Municipal Manager		-	-	1	7	3	10	1	4	6	6	6	6	50	-	-
Vote 2 - Corporate Services		-	-	3	14	5	22	1	8	13	13	13	13	105	-	-
Vote 3 - Finance Service		-	-	3	14	5	22	1	8	13	13	13	13	105	-	-
Vote 4 - Engineers Service		-	-	198	1 133	432	1 702	86	605	1 037	1 037	1 037	1 037	8 305	9 458	12 111
Vote 5 - Community Services		-	-	165	947	361	1 422	72	506	867	867	867	867	6 941	1 351	2 318
Capital single-year expenditure sub-total	2	-	-	-	369	2 116	807	3 178	160	1 129	1 937	1 937	1 937	15 506	10 909	14 630
Total Capital Expenditure	2	-	-	-	484	2 772	1 058	4 163	209	1 480	2 538	2 538	2 538	20 315	15 157	17 030



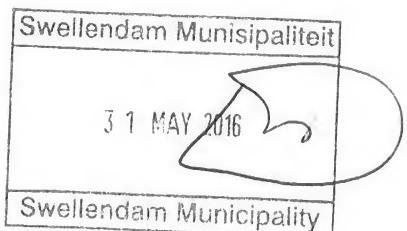
Table SA29 - Budgeted monthly capital expenditure (standard classification)

WO34 Swellendam - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Capital Expenditure - Standard	1																	
<i>Governance and administration</i>																		
Executive and council			11	62	24	93	5	33	57	57	57	57	57	57	455	100	200	
Budget and treasury office			3	14	5	22	1	8	13	13	13	13	13	13	105	-	-	
Corporate services			7	42	16	63	3	22	38	38	38	38	38	38	305	100	200	
<i>Community and public safety</i>			1	6	2	9	0	3	6	6	6	6	6	6	45	-	-	
Community and social services			165	947	364	1 422	72	506	867	867	867	867	867	867	6 941	2 401	2 318	
Sport and recreation			19	107	41	161	8	57	98	98	98	98	98	98	786	-	-	
Public safety			147	840	321	1 261	63	448	769	769	769	769	769	769	6 155	2 401	2 318	
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>			118	679	259	1 020	51	362	622	622	622	622	622	622	4 976	1 150	3 968	
Planning and development			0	1	0	1	0	0	1	1	1	1	1	1	5	-	-	
Road transport			118	678	259	1 019	51	362	621	621	621	621	621	621	4 971	1 150	3 968	
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>			189	1 084	414	1 628	82	579	992	992	992	992	992	992	7 943	11 506	10 543	
Electricity			42	239	91	360	18	128	219	219	219	219	219	219	1 754	2 754	4 009	
Water			139	794	303	1 192	60	424	727	727	727	727	727	727	5 818	1 698	1 777	
Waste water management			9	50	19	76	4	27	46	46	46	46	46	46	370	-	120	
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	7 053	4 637	-	
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	2		484	2 772	1 058	4 163	209	1 480	2 338	2 338	2 338	2 338	2 338	2 338	20 315	15 157	17 030	
Funded by:																		
National Government			-	-	413	2 369	904	3 568	179	1 265	2 169	2 169	2 169	2 169	17 362	11 857	13 980	
Provincial Government			-	11	62	24	93	5	33	57	57	57	57	57	454	-	-	
District Municipality			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public contributions & donations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds			60	341	130	512	26	182	312	312	312	312	312	312	2 500	3 300	3 050	
Total Capital Funding			484	2 772	1 058	4 163	209	1 480	2 338	2 338	2 338	2 338	2 338	2 338	20 315	15 157	17 030	
Swellendam Municipaliteit																		
J 1 MAY 2016																		
Swellendam Municipality																		

Section 13 - Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.



Section 14 - Capital expenditure details

The following tables present details of the Municipality's capital expenditure program.

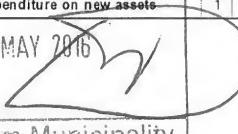


Table SA 34a - Capital expenditure on new assets by asset class

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		42 353	19 760	19 312	11 773	13 748	13 748	7 540	10 308	13 661
Infrastructure - Road transport		-	1 974	1 545	1 814	4 492	4 492	4 587	1 000	3 818
Roads, Pavements & Bridges		-	1 974	1 325	1 814	4 492	4 492	4 587	1 000	3 818
Storm water		-	-	220	-	-	-	-	-	-
Infrastructure - Electricity		-	304	267	2 732	3 200	3 200	1 754	2 254	3 509
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	304	88	2 732	3 200	3 200	1 754	2 254	3 509
Street Lighting		-	-	179	-	-	-	-	-	-
Infrastructure - Water		-	39	1 159	7 047	6 056	6 056	929	-	1 577
Dams & Reservoirs		-	39	1 049	7 047	5 065	5 065	929	-	1 577
Water purification		-	-	110	-	-	-	-	-	-
Reticulation		-	-	-	-	991	991	-	-	-
Infrastructure - Sanitation		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		42 353	17 443	16 341	-	-	-	270	7 053	4 757
Infrastructure - Other		-	-	-	180	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	180	-	-	-	-	-
<u>Community</u>		63	-	1 201	2 153	1 277	1 277	6 226	2 401	2 318
Parks & gardens		-	-	38	400	400	400	4	-	-
Sportsfields & stadia		-	-	-	876	-	-	6 155	2 401	2 318
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		8	-	181	-	-	-	67	-	-
Libraries		55	-	598	877	877	877	-	-	-
Recreational facilities		-	-	383	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		2 964	1 497	915	1 040	1 100	1 100	1 166	150	250
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		55	225	13	150	210	210	150	150	150
Computers - hardware/equipment		99	440	631	825	825	825	226	-	-
Furniture and other office equipment		632	443	25	65	65	65	5	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	160	-	-	-	-	-	-
Other Buildings		1 751	390	-	-	-	-	785	-	100
Other Land		427	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	87	-	-	-	-	-	-
<u>Agricultural assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>		-	-	203	-	-	-	-	-	-
Computers, software & programming		-	-	203	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	45 380	21 257	21 631	14 965	16 124	16 124	14 932	12 859	16 230

31 MAY 2016



Swellendam Municipality

Table SA34c - Repairs and maintenance expenditure by asset class



WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	Ref 1	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		5 116	5 305	5 687	5 919	4 399	4 399	6 281	6 655	7 042
Infrastructure - Road transport		1 767	2 113	2 265	2 159	1 725	1 725	1 673	1 773	1 879
Roads, Pavements & Bridges		1 767	2 113	2 265	2 159	1 725	1 725	1 673	1 773	1 879
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		818	777	833	1 389	1 374	1 374	1 321	1 397	1 470
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		670	668	716	1 212	1 200	1 200	1 207	1 279	1 347
Street Lighting		147	109	117	177	174	174	114	117	124
Infrastructure - Water		1 955	1 582	1 696	1 637	687	687	1 421	1 529	1 621
Dams & Reservoirs		70	14	16	18	18	18	10	11	11
Water purification		1 449	1 252	1 342	1 137	206	206	851	915	971
Reticulation		436	315	338	482	463	463	560	604	639
Infrastructure - Sanitation		535	534	573	635	531	531	882	913	966
Reticulation		319	266	285	315	269	269	300	297	313
Sewerage purification		216	268	287	320	262	262	582	616	652
Infrastructure - Other		41	299	321	98	83	83	984	1 043	1 106
Waste Management		41	299	321	98	83	83	984	1 043	1 106
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		1 229	1 929	2 068	1 860	1 895	1 895	1 545	1 745	1 842
Parks & gardens		494	735	788	630	570	570	511	541	571
Sportsfields & stadia		-	0	0	1	-	-	1	1	1
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		117	107	115	149	138	138	155	175	185
Libraries		193	507	544	354	283	283	286	306	327
Recreational facilities		265	278	298	483	472	472	341	462	484
Fire, safety & emergency		94	169	181	125	325	325	125	133	140
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		66	133	142	118	107	107	126	128	135
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		4 219	3 748	4 018	4 072	4 761	4 761	5 031	5 246	5 531
General vehicles		861	954	1 023	1 249	1 494	1 494	1 584	1 678	1 779
Specialised vehicles	10	329	239	256	350	450	450	477	506	536
Plant & equipment		567	548	588	374	397	397	398	396	417
Computers - hardware/equipment		1 588	1 372	1 471	1 204	1 203	1 203	1 684	1 783	1 887
Furniture and other office equipment		41	21	23	106	102	102	75	85	88
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		320	242	259	188	697	697	221	230	243
Other Buildings		329	136	146	344	361	361	387	350	353
Other Land		183	235	252	256	56	56	206	218	230
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	10 564	10 982	11 773	11 850	11 056	11 056	12 857	13 646	14 415
Specialised vehicles	31 MAY 2016	329	239	256	350	450	450	477	506	536
Refuse		329	239	256	350	450	450	477	506	536
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as % of PPE		4.7%	4.8%	4.9%	5.0%	4.6%	4.6%	5.2%	5.4%	5.5%
R&M as % Operating Expenditure		7.4%	5.6%	5.7%	5.5%	5.1%	5.1%	5.7%	5.7%	5.7%

Section 15 - Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC034 Swellendam - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		31 728	40 934	29 502	32 314	32 716	32 716	32 716	35 301	38 125	40 985
less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)		10 271	15 711	3 092	3 290	3 190	3 190	3 190	3 442	3 717	4 015
Net Property Rates		21 457	25 223	26 409	29 025	29 527	29 527	29 527	31 859	34 408	36 970
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		48 549	54 250	55 512	62 346	61 271	61 271	61 271	66 904	72 256	78 037
less Revenue Foregone (<i>in excess of 50 kwh per indigent household per month</i>)		2 763	2 960	3 104	3 452	3 674	3 674	3 674	3 968	4 285	4 628
less Cost of Free Basis Services (<i>50 kwh per Indigent household per month</i>)		691	740	776	863	918	918	918	992	1 071	1 157
Net Service charges - electricity revenue		45 095	50 550	51 632	58 031	56 679	56 679	56 679	61 944	66 900	72 252
Service charges - water revenue	6										
Total Service charges - water revenue		9 587	10 293	11 552	12 304	11 729	11 729	11 729	12 414	13 407	14 479
less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>)		580	745	780	867	792	792	792	840	907	979
less Cost of Free Basis Services (<i>6 kilolitres per Indigent household per month</i>)		145	186	195	217	198	198	198	210	227	245
Net Service charges - water revenue		8 862	9 363	10 577	11 221	10 739	10 739	10 739	11 364	12 273	13 255
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		11 283	12 237	13 052	14 449	14 429	14 429	14 429	15 508	16 749	18 089
less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>)		777	822	861	957	957	957	957	1 029	1 112	1 201
less Cost of Free Basis Services (<i>free sanitation service to Indigent households</i>)		194	205	215	239	239	239	239	257	278	300
Net Service charges - sanitation revenue		10 313	11 210	11 976	13 252	13 232	13 232	13 232	14 222	15 360	16 588
Service charges - refuse revenue	6										
Total refuse removal revenue		6 133	6 740	8 190	9 089	9 089	9 089	9 089	9 771	10 553	11 397
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (<i>in excess of one removal a week to indigent households</i>)		589	499	523	581	581	581	581	625	675	729
less Cost of Free Basis Services (<i>removed once a week to Indigent households</i>)		147	125	131	145	145	145	145	156	169	182
Net Service charges - refuse revenue		5 398	6 116	7 537	8 363	8 363	8 363	8 363	8 990	9 709	10 486
Other Revenue by source											
Building Plans		478	524	541	560	600	600	600	790	837	888
Telephone Payroll		89	81	67	70	75	75	75	75	81	87
Transaction Costs		-	-	-	-	-	-	-	-	-	-
Rezoning		154	185	210	180	180	180	180	200	216	233
Hawkers Fees		17	12	12	12	14	14	14	14	15	16
Valuation Certificates		46	112	142	155	165	165	165	180	194	210
Recoverable Expenses		157	31	53	40	41	41	41	48	52	56
Cemeterys		16	32	33	24	41	41	41	41	44	48
Commission: Insurance		21	25	31	28	32	32	32	33	36	38
Pound		11	43	6	2	14	14	14	14	15	16
Other		1 943	20 228	3 919	148	312	312	312	315	340	367
Actuarial Gains	3	-	235	1 415	-	-	-	-	-	-	-
Total 'Other' Revenue	1	2 933	21 508	6 430	1 219	1 473	1 473	1 473	1 710	1 831	1 960



WC034 Swellendam - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	31 629	35 510	38 945	44 685	44 070	44 070	44 070	49 264	52 199	55 320
Pension and UIF Contributions		5 048	5 257	5 614	7 111	7 121	7 121	7 121	7 664	8 124	8 611
Medical Aid Contributions		3 104	3 543	2 881	5 243	5 302	5 302	5 302	4 853	5 076	5 431
Overtime		2 395	2 502	2 571	2 353	2 665	2 665	2 665	2 605	2 762	2 954
Performance Bonus		—	522	565	—	—	—	—	—	—	—
Motor Vehicle Allowance		2 007	2 176	2 244	2 752	2 646	2 646	2 646	2 660	2 660	2 660
Cellphone Allowance		—	—	—	—	—	—	—	—	—	—
Housing Allowances		233	213	243	538	528	528	528	528	528	528
Other benefits and allowances		4 414	5 278	5 241	6 727	6 741	6 741	6 741	6 492	6 924	7 316
Payments in lieu of leave		941	490	271	813	813	813	813	870	922	987
Long service awards		201	285	171	161	163	163	163	637	676	716
Post-retirement benefit obligations		—	—	2 843	—	—	—	—	894	948	1 005
sub-total	5	49 971	55 776	61 588	70 384	70 050	70 050	70 050	76 468	80 818	85 528
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	49 971	55 776	61 588	70 384	70 050	70 050	70 050	76 468	80 818	85 528
Contributions recognised - capital											
Total Contributions recognised - capital		—	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		6 964	8 497	10 317	8 589	8 599	8 599	8 599	8 988	9 305	9 530
Lease amortisation		37	—	—	270	270	270	270	300	300	300
Capital asset impairment		48	17 854	714	—	—	—	—	—	3	—
Depreciation resulting from revaluation of PPE		—	—	—	—	—	—	—	—	—	—
Total Depreciation & asset impairment	10	7 049	26 352	11 031	8 869	8 869	8 869	8 869	9 288	9 608	9 830
Bulk purchases											
Electricity Bulk Purchases		33 992	36 751	40 391	46 641	46 641	46 641	46 641	50 229	53 730	57 475
Water Bulk Purchases		—	—	—	—	—	—	—	—	—	—
Total bulk purchases	1	33 992	36 751	40 391	46 641	46 641	46 641	46 641	50 229	53 730	57 475
Transfers and grants											
Cash transfers and grants		1 247	1 495	1 390	1 454	1 454	1 454	1 454	1 490	1 463	1 483
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	—
Total transfers and grants	1	1 247	1 495	1 390	1 454	1 454	1 454	1 454	1 490	1 463	1 483
Contracted services											
Total contracted services		—	—	—	—	—	—	—	—	—	—
Other Expenditure By Type											
Repairs and maintenance		9 060	9 807	11 251	10 716	11 056	11 056	11 056	11 737	12 456	13 154
Consultant fees		—	—	—	—	—	—	—	—	—	—
Audit fees		3 011	3 748	3 149	2 560	2 803	2 803	2 803	2 818	2 987	3 166
Advertising		249	219	283	341	341	341	341	331	351	372
Running cost of vehicles		2 688	3 137	2 999	3 475	3 500	3 500	3 500	3 710	3 933	4 171
Telephone		1 297	1 335	1 357	1 537	1 470	1 470	1 470	1 613	1 711	1 815
Valuation roll		681	334	93	300	300	300	300	300	318	337
Ward committee & Information sessions		47	27	35	80	80	80	80	35	40	42
Agency Fees		1 656	2 339	3 234	3 320	4 405	4 405	4 405	5 328	5 648	5 987
Insurance		537	569	679	704	612	612	612	648	687	728
Training		756	697	1 477	652	731	731	731	683	731	775
Refuse bags		193	226	182	565	534	534	534	534	566	600
Rental of Machines & Vehicles		924	953	1 212	1 399	1 729	1 729	1 729	1 466	1 635	1 717
Postage		562	509	666	723	730	730	730	803	852	903
Subsistence and Traveling		457	413	680	541	531	531	531	543	574	608
Stationery & Printing		581	519	486	513	518	518	518	485	514	546
Bank charges		486	560	660	743	681	681	681	722	765	811
Plans and Studies		209	754	291	75	149	149	149	134	136	141
Legal Fees		1 037	110	236	450	350	350	350	350	371	393
Safety Security		654	625	565	660	661	661	661	460	488	517
New Connections		213	136	57	140	140	140	140	140	142	145
Subscriptions		226	889	638	719	719	719	719	805	853	904
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Operating grant expenditure		4 392	21 834	538	27 470	19 266	19 266	19 266	17 339	18 619	19 902
General expenses		3 763	6 850	38 230	6 537	6 445	6 445	6 445	5 975	6 182	6 676
Actuarial Losses		1 965	806	217	—	—	—	—	—	—	—
Total 'Other' Expenditure	1	35 643	57 395	69 217	64 219	57 748	57 748	57 748	56 958	60 558	64 409
Repairs and Maintenance	8										
Employee related costs		1 090	1 504	1 161	1 519	1 146	1 146	1 146	1 123	1 190	1 261
Other materials		9 474	9 478	10 612	10 332	9 910	9 910	9 910	11 734	12 456	13 154
Contracted Services		10 564	10 982	11 773	11 850	11 056	11 056	11 056	12 857	13 646	14 415



Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

WC034 Swellendam - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and department)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Corporate Services	Vote 3 - Finance Service	Vote 4 - Engineers Service	Vote 5 - Community Services	Total
R thousand	1						
Revenue By Source							
Property rates		–	31 859	–	–	–	31 859
Property rates - penalties & collection charges		–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	61 919	25	61 944
Service charges - water revenue		–	–	–	11 364	–	11 364
Service charges - sanitation revenue		–	–	–	14 222	–	14 222
Service charges - refuse revenue		–	–	–	–	8 990	8 990
Service charges - other		–	–	–	–	60	60
Rental of facilities and equipment	85	138	–	–	–	967	1 190
Interest earned - external investments		–	1 800	–	–	–	1 800
Interest earned - outstanding debtors		–	2 150	–	–	–	2 150
Dividends received		–	–	–	–	–	–
Fines		–	–	–	–	24 464	24 464
Licences and permits		–	–	–	–	–	–
Agency services		–	–	–	–	2 410	2 410
Other revenue		1 084	378	140	109	1 710	
Transfers recognised - operational	40	24 012	1 745	4 266	18 880	48 943	
Gains on disposal of PPE		2 000	–	–	–	–	2 000
Total Revenue (excluding capital transfers and contributions)	125	59 092	6 073	91 910	55 905	213 106	
Expenditure By Type							
Employee related costs		2 824	12 852	12 561	24 524	23 708	76 468
Remuneration of councillors		–	5 166	–	–	–	5 166
Debt impairment		–	–	–	1 632	18 368	20 000
Depreciation & asset impairment	71	194	913	6 950	1 160	9 288	
Finance charges		–	5 989	–	–	405	6 393
Bulk purchases		–	–	–	50 229	–	50 229
Other materials		–	–	1	1 064	57	1 123
Contracted services		–	–	–	–	–	–
Transfers and grants	1 170	320	–	–	–	–	1 490
Other expenditure	2 304	4 914	10 440	14 371	24 928	56 958	
Loss on disposal of PPE		–	–	–	–	–	–
Total Expenditure	6 369	29 435	23 915	98 770	68 627	227 116	
Surplus/(Deficit)		(6 244)	29 658	(17 842)	(6 860)	(12 721)	(14 010)
Transfers recognised - capital	36	–	–	17 362	418	17 815	
Contributions recognised - capital							–
Contributed assets							–
Surplus/(Deficit) after capital transfers & contributions		(6 208)	29 658	(17 842)	10 502	(12 304)	3 806



SA32 – List of external mechanisms

The Municipality has none therefore the table is not included

Section 16 – Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed four interns undergoing training in various divisions of the Financial Services Department. One of the interns did resign during December 2014, the position was advertised and 4 applications were received that will be processed in due course. The contracts of the remaining three interns will expire during November 2016.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after the approval of the 2016/17 MTREF in May 2016 directly aligned and informed by the 2016/2017 MTREF.

6. Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MMC Training

Currently 24 employees and 3 Interns from the municipality are attending MMC training which was offered in Bredasdorp during 2015. The University of Stellenbosch has proposed a new schedule of dates for the full MMC –programme in 2016 to give those who are busy an opportunity to complete.



8. Policies

Revised policies in terms of the Municipal Budget and Reporting Regulations are tabled with the 2016/2017 MTREF.





SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Bedrae sluit BTW uit			
BELASTINGKOERSE (EIENDOM) :			
BELASTINGKOERSE :			
(i) Eiendomme in stedelike-/dorpsgebiede (100%)	0.008230	0.00888	
(ii) Bona fide landbou-eiendomme (eiendomme waar hoofsaaklik alle boerderybedrywighede bedryf word deur boere)	0.002060	0.00222	
(iii) Staats infrastruktuur (Public service infrastructure)		0.00222	
(iv) Nuts Organisasies (Public benefit organisation property)		0.00222	
Kortings:			
A) MALAGAS, MALAGAS VAKANSIE OORD, INFANTA, INFANTA PARK, RIVERINE, RIETKUIL EN OORKANT DIE RIVIER	33%	30%	
B) MUSEUMS	100%	100%	
C) OUETEHUISE	100%	100%	
D) SWELLENGREBEL VLIEGKLUB	100%	100%	
Belasbare eiendom wat vir vrystelling van belasting kwalifiseer:			
Vrystelling van belasting word verleen ten opsigte van belasbare eiendom wat volgens die wet op eiendomsbelasting wet no 6 van 2004 en soos vervat in die belastingbeleid wat jaarliks hersien word.			
Bona fide landbou eiendomme (verwys (ii) hierbo):			
Bona fide landbou eiendomme word beperk tot eiendomme soos vervat in die kategorie 8(2)(d)(i),(e) en (f)(i) volgens die munisipale eiendomswet en regulasies wet nr 6 van 2004			
Die volgende korting word aan pensionarisse verleen:			
65% korting indien huishouding se inkomste tussen nul en R4 000 beloop			
55% korting indien huishouding se inkomste tussen R4 001 en R5 000 beloop			
45% korting indien huishouding se inkomste tussen R5 001 en R6 000 beloop			
Pensionaris moet jaarliks gedurende Mei en Junie op die voorgeskrewe wyse aansoek doen			
WATER :			
WATERTARIEWE :			
Alle verbruikers behalwe die in (ii) en (iii) hieronder vermeld			
<i>Basiese tarief</i>	44.78	48.36	55.13
0 - 6 kl	0	0	
7 - 15 kl	8.53	9.04	10.31
16 - 50 kl	10.32	10.94	12.47
Bo 50 kl	11.72	12.42	14.16
Klipperivier (Bo gebruik van 88 kl)	10.32	10.94	12.47
Besighede, Nywerhede en Staat			
<i>Basiese tarief</i>	44.78	48.36	55.13
0 - 6 kl	6.96	7.38	8.41
7 - 15 kl	8.69	9.21	10.50
16 - 50 kl	10.52	11.15	12.71
Bo 50 kl	11.94	12.66	14.43
Munisipale verbruik	6.44	6.44	7.34
Droogte tarief:		2 X Normale Tarief	
Die watertariewe word gebruik per rekening maand en nie datum van meterlesing nie.			
BESKIKBAARHEIDSGELDE (VAKANTE ERWE) PER JAAR	1 944.00	2 060.64	2 349.13
DEPOSITO'S BY AANSLUITINGS			
Huishoudelik (sluit kerke in)	400.00	420.00	
Besighede / Nywerhede	650.00	680.00	
Grootmaatverbruikers (Meer as 500 kl / maand)	1 500.00	1 550.00	
DIVERSE TARIEWE			
Swellendam - Gemeterde ongesuiwerde water per maand			
Indien geen meter geinstalleer is nie word die basiese heffing gehef.	44.78	48.36	55.13
Ongesuiwerde water vir eerste 10 kl	39.78	42.17	48.07
Ongesuiwerde water meer as 10 kl per kl	5.13	5.44	6.20
Toets van meter op versoek van gebruiker maks 25 diameter	430.00	450.00	513.00

Swellendam Munisipaliteit

31 MAI 2016

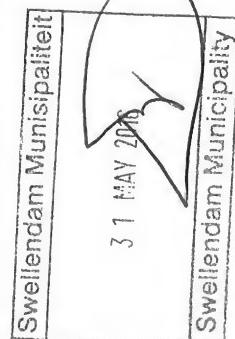
Swellendam Municipality



SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Toets van meter op versoek van gebruiker, meer as 25 diameter		Koste + 20%	
(i) Waternaalsluitings 15 mm	2 372 00	2 514 00	2 865.96
(ii) Waternaalsluitings 20 mm	2 522.00	2 673.00	3 047.22
(iii) Waternaalsluitings 25 mm	Koste + 20%	Koste + 20%	
(iv) Waternaalsluitings ander groottes	Koste + 20%	Koste + 20%	
Omskakeling van 'n 15 mm na 'n 20 mm diameter aansluiting die werklike koste van materiaal, arbeid en masjienerie, plus 20% administrasiekoste (plus BTW).			
Gelde betaalbaar in (i) en (ii) hierbo is ten opsigte van 'n pyp nie langer as 25 m nie, indien 'n langer pyp as 25 m nodig is, is die toepaslike geld plus die koste van die voorseeing en lê van die ekstra lengte van die pyp plus 'n 20% administrasiekoste betaalbaar (plus BTW)			
Heraansluiting van water	220.00	235.00	267.90
Heraansluiting na wangebruik of betaling	260.00	280.00	319.20
Bulkwater vanaf brandkrane / ander aftrekpunte (Per kl)	16.00	17.00	19.38
KOSTEVERHALINGSTARIEWE :			
(i) Waar vasgestel word dat 'n verbruiker, of dat die verbruiker toegelaat het dat die tovoer ongemagtig/wederegtelik aangeskakel, omlei of beskadig word	2 500.00	2 800.00	3 192.00
(ii) 'n ongemagtig/wederegtelike aansluiting gemaak word	2 500.00	2 800.00	3 192.00
(iii) Indien 'n herhaling van (i) of (ii) hierbo plaasvind: 'n nuwe diensaansluiting ooreenkomsdig die gelde soos vasgestel en vervolging kan na goeddunke van die Raad ingestel word.			
Bo en behalwe die gelde betaalbaar in (i), (ii) of (iii) hierbo, sal die verbruiker ook verantwoordelik gehou word vir die beraamde verbruik van water oor dié tydperk, bereken op die gemiddelde verbruik vir drie (3) maande wat volg na die herinstelling van die diensaansluiting.			
AFLEWERING VAN WATER (Skole) :			
Vragmotorkosteverhaling	449.00	476.00	542.64
Waterverhaling per kl	10.00	11.00	12.54
Spesiale aflesing (Op versoek van verbruiker)	160.00	170.00	193.80
Indien die water en elektrisiteits meters altwee gelees moet word is slegs een tarief ter sprake.			
SANITASIE (RIOOL) :			
SWELLENDAM :			
Residensieel per maand (Per wooneenheid)	203.32	218.57	249.17
Afwykende / vergunningsgebruikers per maand :			
Eerste toilet	203.32	218.57	249.17
Plus vir elke addisionele toilet	57.03	61.31	69.89
Sportklubs per maand			
Sportklubs per maand per toilet	7.47	8.03	9.15
Skole per maand :			
Eerste toilet	140.53	151.07	172.22
Plus per elke addisionele toilet	113.63	122.15	139.25
Landbougenootskap per maand :			
Landbougenootskap per toilet per maand	57.03	61.31	69.89
Alle ander persele per gebruikspunt per toilet per maand	203.32	218.57	249.17
Ostrinwell per toilet per maand		SCB - Formule	
SOILL per toilet per maand		SCB - Formule	
BARRYDALE :			
Residensieel per maand (Per wooneenheid)			
Barrydale ou dorp sluit erwe met Septiese tenks uit	127.08	136.61	155.74
Afwykende / vergunningsgebruikers per maand			
Eerste toilet	127.08	136.61	155.74
Plus vir elke addisionele toilet	57.03	61.31	69.89
Sportklubs per maand			
Sportklubs per maand per toilet	7.47	8.03	9.15
Skole per maand :			
Eerste toilet	70.26	75.53	86.10
Plus per elke addisionele toilet	56.81	61.07	69.62
Landbougenootskap per maand			
Landbougenootskap per toilet per maand	57.03	61.31	69.89
Alle ander persele per gebruikspunt per toilet per maand	135.30	145.45	165.81
SUURBRAAK			





SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Residensieel per maand (Per wooneenheid)	127.08	136.61	155.74
Afwykende / vergunningsgebruikers per maand.			
Eerste toilet	127.08	136.61	155.74
Plus vir elke addisionele toilet	57.03	61.31	69.89
Sportklubs per maand			
Sportklubs per maand per toilet	7.47	8.03	9.15
Skole per maand			
Eerste toilet	70.26	75.53	86.10
Plus per elke addisionele toilet	56.81	61.07	69.62
Landbougenootskap per maand			
Landbougenootskap per toilet per maand	57.03	61.31	69.89
Alle ander persele per maand :			
Alle ander persele per gebruikspunt per toilet per maand	125.28	136.61	155.74
Emmervervydeering	77.52	83.72	95.44
BUFFELJAGSRIVIER			
Residensieel per maand (Per wooneenheid)	127.08	136.61	155.74
Afwykende / vergunningsgebruikers per maand.			
Eerste toilet	127.08	136.61	155.74
Plus vir elke addisionele toilet	57.03	61.31	69.89
Sportklubs per maand			
Sportklubs per maand per toilet	7.47	8.03	9.15
Skole per maand			
Eerste toilet	70.26	75.53	86.10
Plus per elke addisionele toilet	56.81	61.07	69.62
Landbougenootskap per maand :			
Landbougenootskap per toilet per maand	57.03	61.31	69.89
Alle ander persele per maand :			
Alle ander persele per gebruikspunt per toilet per maand	127.08	136.61	155.74
SUIGDIENSTE: BARRYDALE			
Suig van septiese tenks (Gewone ure)	155.00	166.63	189.95
Suig van septiese tenks (Na ure Maandag tot Donderdag)	530.00	569.75	649.52
Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 - Insluitend publieke vakansiedae)	640.00	688.00	784.32
SUIGDIENSTE: BUFFELJAGSRIVIER			
Suig van septiese tenks (Gewone ure)	155.00	166.63	189.95
Suig van septiese tenks (Na ure Maandag tot Donderdag)	530.00	569.75	649.52
Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 - Insluitend publieke vakansiedae)	640.00	688.00	784.32
SUIGDIENSTE: SUURBRAAK			
Suig van septiese tenks (Gewone ure)	155.00	166.63	189.95
Suig van septiese tenks (Na ure Maandag tot Donderdag)	530.00	569.75	649.52
Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 - Insluitend publieke vakansiedae)	640.00	688.00	784.32
SUIGDIENSTE: INFANTA / MALAGAS / STORMSVLEI			
Suig van septiese tenks (Gewone ure)	920.00	990.00	1 128.60
Suig van septiese tenks (Na ure Maandag tot Donderdag)	1 300.00	1 400.00	1 596.00
Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 - Insluitend publieke vakansiedae)	1 400.00	1 500.00	1 710.00
SUIGDIENSTE: SWELLENDAM EN ALLE PLASE			
Suig van septiese tenks (Gewone ure)	480.00	515.00	587.10
Suig van septiese tenks (Na ure Maandag tot Donderdag)	805.00	860.00	980.40
Suig van septiese tenks (Na ure Vrydag na 14h00 tot Maandag 08h00 - Insluitend publieke vakansiedae)	910.00	980.00	1 117.20
DIVERSE			
Rioolverstopplings		Diens word slegs gelewer indien dit 'n munisipale hooflyn wat verstopt is	
Rioolaansluitings (110 mm)	2 245.00	2 413.00	2 750.82
Rioolaansluitings (160 mm)	6 048.00	6 502.00	7 412.28
Storting van riool in werke (Per 4500 liter)	141.26	151.85	173.11
BESKIKBAARHEIDSGELDE (VAKANTE ERWE) PER JAAR :	2 010.00	2 161.00	2 463.54
BOETE - OORTREDING VAN REGULASIE (STORMWATER / DAKWATER) :			
Waar vasgestel word dat 'n verbruiker of dat die verbruiker toegelaat het dat stormwater/dakwater in die rioolstelsel gestort word	1 620.00	1 750.00	1 995.00

Swellendam Munisipaliteit

31 MAY 2017

Swellendam Municipality



SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Eerste oortreding	2 543.00		
Tweede oortreding	12 712.00		
Derde oortreding	Krimenele klag + R15.000		
SANATASIE (VULLISVERWYDERING) :			
SWELLENDAM / SUURBRAAK / BARRYDALE / BUFFELJAGSRIVIER :			
GEBRUIK VAN STORTINGSTERREIN :			
PER EENHEID			
Landbou eiendomme	51.36	55.21	62.94
Hinderlike nywerhede	300.81	323.37	368.64
VERWYDERINGSDIENS PER DIENSPUNT PER MAAND :			
Residensieel	102.85	110.56	126.04
Afwykende/ vergunnings verbruikers/ Klein Besighede	124.14	133.45	152.13
Kafees/ Supermarkte/ Groentewinkels/ Drankwinkels/ Hotelle	212.77	228.73	260.75
Gastehuise/Hospitale/Klinieke	153.33	164.83	187.91
Meduim groot besighede	1 940.62	2 086.17	2 378.23
Groot Besighede (Malls)/ Groot industriële Besighede	5 931.90	6 376.79	7 269.54
Tariewe word vermenigvuldig met die verhoogde hoeveelheid sakke/ houers wat die normale eenmalige verwydering oorskry			
Tariewe word vermenigvuldig met die hoeveelheid verwyderings per week			
Die tariewe word gehef per dienspunt ongeag selfverwydering			
INFANTA :			
HEFFING PER JAAR	1 045.95	1 124.40	1 281.81
MALAGAS :			
HEFFING PER JAAR	522.97	562.19	640.90
INFANTA PARK :			
HEFFING PER JAAR	1 045.95	1 124.40	1 281.81
SANBONA :			
HEFFING PER MAAND (Indien diens gebruik word)	5 473.27	5 883.77	6 707.49
ELEKTRISITEITSTARIEWE :			
DIENSAANSLUITINGS :			
Voorafbetaalde krag	4 600.00	4 800.00	5 472.00
Enkelfase aansluitings	4 600.00	4 800.00	5 472.00
Dnefase aansluitings	5 600.00	5 800.00	6 612.00
Grootmaataansluitings	Koste + 20%	Koste + 20%	
Nota : Alle tariewe betaalbaar vir aansluiting is BTW draend			
DEPOSITO'S BY AANSLUITINGS :			
Huishoudelik (sluit kerke in)	750.00	800.00	
Besighede (tot 50 kVA)	3 000.00	3 200.00	
Grootmataansluitings	7 000.00	7 400.00	
Gelde vir die verskaffing van elektrisiteit:			
Voorafbetaalde meters			
Poor/Indigent (Hierdie tarief geld ook vir indigents met konfensionele meters)			
20A			
Dagtarief		Geen	
Block 1 0 - 50kWh Block 1: 0 - 50kWh (Free units)	0 7700	0 9200	0 93
Block 2 51 - 350kWh	0.9800	1.0500	1.20
Block 3 351 - 600kWh	1.3900	1.4900	1.70
Block 4 >600kWh	1.6400	1.7600	2.01
I Fase			
0-30A			

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SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Dagtarief	2.75	3.00	3.42
Block 1A: 0 - 20kWh (Free units)	0.7800	0.8300	0.95
Block 1B: 21-50kWh	0.7800	0.8300	0.95
Block 2: 51 - 350kWh	0.9900	1.0600	1.21
Block 3: 351 - 600kWh	1.4000	1.5000	1.71
Block 4: >600kWh	1.6500	1.7700	2.02
1-30A Alternatief			
Dagtarief		Geen	
Block 1A: 0 - 20kWh (Free units)	1.2600	1.3400	1.53
Block 1B: 21-50kWh	1.2600	1.3400	1.53
Block 2: 51 - 350kWh	1.3400	1.4400	1.64
Block 3: 351 - 600kWh	1.4800	1.5900	1.81
Block 4: >600kWh	1.7600	1.8900	2.15
31-60A			
Dagtarief	5.25	5.50	6.27
Block 1A: 0 - 20kWh (Free units)	0.7800	0.8300	0.95
Block 1B: 21-50kWh	0.7800	0.8300	0.95
Block 2: 51 - 350kWh	0.9900	1.0600	1.21
Block 3: 351 - 600kWh	1.4000	1.5000	1.71
Block 4: >600kWh	1.6500	1.7700	2.02
3 Fase			
21-30A			
Dagtarief	7.30	7.50	8.55
Block 1A: 0 - 20kWh (Free units)	0.7800	0.8300	0.95
Block 1B: 21-50kWh	0.7800	0.8300	0.95
Block 2: 51 - 350kWh	0.9900	1.0600	1.21
Block 3: 351 - 600kWh	1.4000	1.5000	1.71
Block 4: >600kWh	1.6500	1.7700	2.02
31-60A	Nie meer inwerking		
Dagtarief	14.14		0.00
Block 1A: 0 - 20kWh (Free units)	0.7800		0.00
Block 1B: 21-50kWh	0.7800		0.00
Block 2: 51 - 350kWh	0.9900		0.00
Block 3: 351 - 600kWh	1.4000		0.00
Block 4: >600kWh	1.6500		0.00
Konfessionele Meters			
1 Fase			
1-30A			
Beskikbaarheisfooi per maand	130.00	140.00	159.60
Block 1A: 0 - 20kWh (Free units)	0.7900	0.8400	0.96
Block 1B: 21-50kWh	0.7900	0.8400	0.96
Block 2: 51 - 350kWh	1.0000	1.0700	1.22
Block 3: 351 - 600kWh	1.4100	1.5100	1.72
Block 4: >600kWh	1.6600	1.7800	2.03
31-60A			
Beskikbaarheisfooi per maand	255.00	270.00	307.80
Block 1A: 0 - 20kWh (Free units)	0.7900	0.8400	0.96
Block 1B: 21-50kWh	0.7900	0.8400	0.96
Block 2: 51 - 350kWh	1.0000	1.0700	1.22
Block 3: 351 - 600kWh	1.4100	1.5100	1.72
Block 4: >600kWh	1.6600	1.7800	2.03
3 Fase			
21-30A			
Beskikbaarheisfooi per maand	360.00	375.00	427.50
Block 1A: 0 - 20kWh (Free units)	0.7900	0.8400	0.96
Block 1B: 21-50kWh	0.7900	0.8400	0.96
Block 2: 51 - 350kWh	1.0000	1.0700	1.22
Block 3: 351 - 600kWh	1.4100	1.5100	1.72
Block 4: >600kWh	1.6600	1.7800	2.03
31-100A			
Beskikbaarheisfooi per maand	709.92	710.00	809.40
Block 1A: 0 - 20kWh (Free units)	0.7900	0.8400	0.96
Block 1B: 21-50kWh	0.7900	0.8400	0.96
Block 2: 51 - 350kWh	1.0000	1.0700	1.22
Block 3: 351 - 600kWh	1.4100	1.5100	1.72
Block 4: >600kWh	1.6600	1.7800	2.03
61-80A (nie beskikbaar vir nuwe aansluitings nie)	Nie meer inwerking		
Beskikbaarheisfooi per maand	1 285.00		0.00
Block 1A: 0 - 20kWh (Free units)	0.7900		0.00
Block 1B: 21-50kWh	0.7900		0.00
Block 2: 51 - 350kWh	1.0000		0.00
Block 3: 351 - 600kWh	1.4100		0.00
Block 4: >600kWh	1.6600		0.00
31-100A (nie beskikbaar vir nuwe aansluitings nie)	Nie meer inwerking		

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	2015/2016	2016/2017	2016/2017 met BTW
Beskikbaarheisfooi per maand	1 836.00		0.00
Block 1A 0 - 20kWh (Free units)	0 7900		0.00
Block 1B 21-50kWh	0 7900		0.00
Block 2. 51 - 350kWh	1.0000		0.00
Block 3. 351 - 600kWh	1 4100		0.00
Block 4. >600kWh	1 6600		0.00
Kommersiële Verbruikers			
Designeur, Kantoorgeboue, hotels B&B's, Klubs en gesels			
aansluitingsmet n breker nie meer as 60Amp vir enkel fase of 100Amp vir			
drie fase.			
Vooruitbetaalde Meters			
1 Fase			
Dagtarief	3.30	3.45	3.93
30A	1.6200	1.7200	1.96
Dagtarief	1.0000	3.45	3.93
60A - 80A	1.7300	1.8600	2.12
3 Fase			
Dagtarief	1.0000	3.45	3.93
60A - 80A	1.7300	1.8600	2.12
Konfessionele Meters			
1 Fase			
Beskikbaarheidsheffing per maand	210.00	225.00	256.50
20-30Amp	1.4500	1.5600	1.78
Beskikbaarheidsheffing per maand	400.00	425.00	484.50
31-60Amp	1.4100	1.5200	1.73
3 Fase			
Beskikbaarheidsheffing per maand	574.20	580.00	661.20
20-30Amp	1.3100	1.4100	1.61
Beskikbaarheidsheffing per maand	1 148.40	1 150.00	1 311.00
31-60Amp	1.3100	1.4100	1.61
Beskikbaarheidsheffing per maand	1 914.00	1 915.00	2 183.10
61-100Amp	1.3100	1.4100	1.61
Grootmaatdienste			
Normale grootmaatdiens			
Basies heffing per maand	606.00	630.00	718.20
Netwerkvraag heffing (KVA)	175.00	185.00	210.90
Netwerk bekikbaarheid heffing (KVA)	17.86	19.00	21.66
Energie heffing	0.6900	0.7400	0.84
Time of Use			
Basies heffing per maand	606.00	630.00	718.20
Netwerkvraag heffing (KVA)	34.78	36.52	41.63
Netwerk bekikbaarheid heffing (KVA)	25.38	26.65	30.38
Energie heffing			
High demand (Junie tot augustus)			
Peak	3.0620	3.2940	3.76
Standard	0.9849	1.0597	1.21
Off-peak	0.5678	0.6109	0.70
Low demand			
Peak	1.0562	1.1364	1.30
Standard	0.7542	0.8115	0.93
Off-peak	0.5029	0.5411	0.62
Reactive energy charge (R/KVA)	0.1276	0.1370	0.16
Ander elektrisiteits tariewe			
Straatlige	1.320	1.3200	1.50
Sportgronde			
0-30Amp	1.6000	1.7200	1.96
31-60Amp	1.6000	1.7200	1.96
Skougronde	1 7400	1 8700	2.13
Drosdy Water Meul	1.6000	1.6000	1.82
Skole			
Beskikbaarheidsheffing per maand	255.00	260.00	296.40
31-60Amp 1 fase	1 5800	1 7000	1.94

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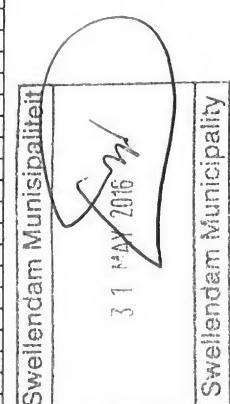
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SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Besikbaarheidsheffing per maand	709.92	710.00	809.40
31-60Amp 3 fase	1 4820	1 5900	1 81
Besikbaarheidsheffing per maand	1 914.00	1 915.00	2 183.10
61-100Amp 3 Fase	1 3100	1 4100	1 61
Skole Sport gronde	1 6000	1 7200	1 96
Munisipale verbruik			
	1.32	1 3200	1 50
<i>Die elektrisitiets fanewe word per rekening maand gebruik en nie datum van meterlesing nie</i>			
Diverse Elektrisiteits tariewe			
Verhoog van ampere (Enkelfase)	540.00	560.00	638.40
Verhoog van ampere (Dnafase)	810.00	840.00	957.60
Verlaag van ampere (Enkelfase)	270.00	300.00	342.00
Verlaag van ampere (Dnafase)	325.00	350.00	399.00
Heraansluiting van elektrisiteit	200.00	220.00	250.80
Heraansluiting na wanbetaling	200.00	220.00	250.80
Heraansluiting wanneer by paal afgesit word	440.00	460.00	524.40
Hertoets van installasie		Werklike koste + 20%	
Spesiale aflesing (Op versoek van verbruiker)	160.00	170.00	193.80
<i>Indien die water en elektrisiteits meters altwee gelees moet word is slegs een tarief ter sprake.</i>			
Toets van meter	450.00	480.00	547.20
Herstelwerk van foute na-ure		Werklike koste + 20%	
Ongemagtigde instalasies van elektrisiteits meters			
Eerste oortreding	1 700.00	2000.00	2 280.00
Tweede oortreding	2 300.00	2600.00	2 964.00
Derde oortreding	3 000.00	3500.00	3 990.00
<i>Na n derde oortreding het die munisipaliteit die keuse om die krag permanent te ontkoppel.</i>			
VERVANGING KONVENTIONELE KRAGMETER MET VOORUITBETAALDE KRAGMETER	810.00	810.00	923.40
BESKIKBAARHEIDGELDE (VAKANTE ERWE) PER JAAR	1 940.00	2 050.00	2 337.00
Verhuring van "Cherry Picker" per uur	850.00	900.00	1 026.00
DIVERSE TARIEWE			
ADRESLYS :			
Per eksemplaar	650.00	695.50	792.87
Per eksemplaar (Elektronies)	220.00	235.40	268.36
BANIERE : (Maksimum 2 weke)			
Opsit van baniere vir kerk en welsynorganisasies (Per week)	320.00	340.00	387.60
Opsit van baniere vir ander doeleindes (Per week)	490.00	520.00	592.80
BEGRAAFPLAAS :			
BEGRAAFPLASE (SWELLENDAM EN BARRYDALE) :			
GRAFPERSELE : Kindergraf (Onder 12 jaar oud)	155.00	165.00	188.10
(SWELLENDAM) Enkelgraf	185.00	200.00	228.00
Dubbelgraf	300.00	320.00	364.80
MAAK VAN GRAFTE : Grawe van enkelgraf	1 890.00	2 000.00	2 280.00
(SWELLENDAM) Grawe van dubbelgraf	3 810.00	4 000.00	4 560.00
Grawe van graf na-ure	2 X tarief	2 X tarief	
GRAFPERSELE : Kindergraf (Onder 12 jaar oud)	155.00	165.00	188.10
(BARRYDALE) Enkelgraf	185.00	200.00	228.00
Dubbelgraf	300.00	320.00	364.80
MAAK VAN GRAFTE : Grawe van enkelgraf	1 890.00	2 000.00	2 280.00
(BARRYDALE) Grawe van dubbelgraf	3 810.00	4 000.00	4 560.00
Grawe van graf na-ure	2 X tarief	2 X tarief	
BEGRAAFPLASE (RAILTON, SUURBRAAK EN SMITSVILLE) :			
GRAFPERSELE : Kindergraf (Onder 12 jaar oud)	120.00	130.00	148.20
Enkelgraf	155.00	165.00	188.10
Dubbelgraf	275.00	300.00	342.00
MAAK VAN GRAFTE : Grawe van enkelgraf - Railton	1 890.00	2 000.00	2 280.00
Grawe van enkelgraf - Smitsville	1 890.00	2 000.00	2 280.00
Grawe van enkelgraf - Suurbraak	1 890.00	2 000.00	2 280.00

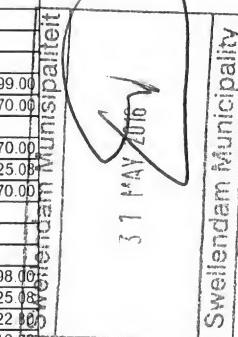


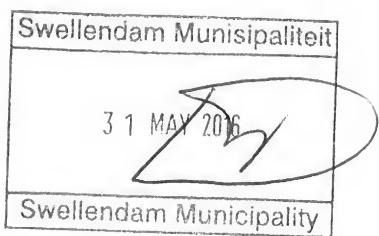


SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Grawe van dubbelgraf	3 810.00	4 000.00	4 560.00
Grawe van graf na ure	2 X tarief	2 X tarief	
Self grawe	50.00	50.00	
MUUR VAN HERINNERING			
Inwoners van Swellendam en distrik. - Per nis	1 100.00	1 150.00	1 311.00
Nie-inwoners van Swellendam en distrik. wat eiendom in Swellendam besit - Per nis	1 730.00	1 800.00	2 052.00
Nie-inwoners van Swellendam - Per nis	3 600.00	3 800.00	4 332.00
BIBLIOTEEK :			
DUPLIKAAT LIDKAARTE	13.16	13.16	15.00
VERLORE PLASTIEK	2.63	2.63	3.00
BOETEGELDE . Per item vanaf 1ste dag tot eerste week	-	-	
Daarna R1.50 per week	1.32	1.32	1.50
Maksimum boete per item na 6 weke	26.32	26.32	30.00
BOETEGELDE . Per video per dag	7.90	7.90	9.01
BOETEGELDE . Boekomslag as merker gebruik	1.32	1.32	1.50
Verlore stempelblad of kaarhouer	1.32	1.32	1.50
AANVRAE : Inhuise materiaal	2.63	2.63	3.00
Spesiale aanvrae / interbiblioteeklenings	5.26	5.26	6.00
TYDELIKE LIDMAATSKAP : Per kaartjie	52.19	52.19	59.50
FOTOSTATE : A4 (Swart en Wit)	0.88	0.88	1.00
A4 (Kleur)	4.39	4.39	5.00
FAKSE : Stuur	4.36	4.39	5.00
Ontvang	2.19	2.19	2.50
VERLORE ITEMS	Koste + 20%	Koste	
Biblioteek sale			
Railton	125.00	135.00	153.90
Barrydale	125.00	135.00	153.90
BOUPLANFOOIE :			
DEPOSITO BETAALBAAR VIR MOONTLIKE			
SKADE AAN MUNISIPALE EIENDOM EN BOUROMMEL			
(Deposito terugbetaalbaar by sertifisering van werk afhandeling)			
Residensiel	2 200.00	2 000.00	
Alle ander geboue	4 300.00	4 300.00	
Geen rente betaalbaar op deposito			
NUWE GEBOU (RESIDENSIEEL) :			
Basiese fooi Kategorie 1 soos per SANS 10400 (< 80m ² totaal)	350.00	350.00	399.00
Plus - Rioolinspeksiegelde	510.00	500.00	570.00
Basiese fooi ander residensiele geboue / kerke	700.00	500.00	570.00
Plus - Foor / m ²	32.00	22.00	25.08
Plus - Rioolinspeksiegelde	510.00	500.00	570.00
(50 % rebat / korting word toegestaan op fooie vir kerke)			
NUWE GEBOU (BESIGHEID / NYWERHEDE / PLASE) :			
Basiese fooi - Onbeperkte grootte	760.00	700.00	798.00
Plus - Foor / m ² (<400m ²)	32.00	22.00	25.08
Plus - Foor / m ² (>400m ²)	20.50	20.00	22.00
Plus - Foor / m ² Store	16.20	9.00	10.26
Plus - Rioolinspeksiegelde	510.00	500.00	570.00
AANBOUINGS AAN BESTAANDE GEBOU :			
Basiese fooi Kategorie 1 soos per SANS 10400 (< 80m ² totaal)	350.00	350.00	399.00
Basiese fooi - Onbeperkte grootte	510.00	500.00	570.00
Plus - Foor / m ²	32.00	22.00	25.08
Plus - Rioolinspeksiegelde	510.00	500.00	570.00
AANBOUINGS (BESIGHEID / NYWERHEDE / PLASE) :			
Basiese fooi - Onbeperkte grootte		700.00	798.00
Plus - Foor / m ² (<400m ²)		22.00	25.08
Plus - Foor / m ² (>400m ²)		20.00	22.00
Plus - Foor / m ² Store		9.00	10.26
Plus - Rioolinspeksiegelde		500.00	570.00
KLEINWERKE PERMIT :			





SWELLENDAM MUNISIPALITEIT

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	2015/2016	2016/2017	2016/2017 met BTW
<i>Basiese foor - Alle klein bouwerke</i>	260.00	250.00	285.00
<i>Plus - Foor / m²</i>	16.20	9.00	10.26
<i>Wendy huis (2 de woonenheid)</i>	260.00	250.00	285.00
<i>Plus - Foor / m²</i>	16.20	9.00	10.26
OORSKRYDING VAN BOULYNE			
<i>Aansoekfooi</i>	1 000.00	1 000.00	1 140.00
<i>Oorskryding sonder vooraf magtiging</i>	5 100.00	-	0.00
RIOOLINSPEKSIE			
<i>Eerste inspeksie</i>	510.00	-	0.00
<i>Per elke herinspeksie</i>	420.00	-	0.00
HERINSPEKSIEGELDE	590.00	-	0.00
HERNUWING / WYSIGING VAN BOUPLANNE	0.00	700.00	798.00
<i>Geen bouplangelede sal terug betaal word na een jaar na aansoek</i>			
ERFENIS STATUS ONDERSOEK	1 400.00	1 400.00	1 596.00
UITREIKING VAN SLOPINGSERTIFIKAAT	950.00	900.00	1 026.00
ADVERTENSIETEKENS :			
<i>Spasies op straatnaamborde eenmalig</i>	800.00	800.00	912.00
<i>Avertensietekensfooi</i>	250.00	250.00	285.00
BOUPLAN INLIGTING / SKATTINGSVEL	260.00	260.00	296.40
FOTOSTATE / AFDRUKKE (Per bladsy) : Planne			
<i>A1</i>	60.00	60.00	68.40
<i>A0</i>	120.00	120.00	136.80
<i>A1 (elektronies)</i>	30.00	30.00	34.20
<i>A0 (elektronies)</i>	60.00	60.00	68.40
MOTOR- EN VOETOORGANGE :			
KLEIN VOETBRUGGIES		Koste plus 20%	
ENKEL VOERTUIGBRUGGIES (3 meter)		Koste plus 20%	
DUBBEL VOERTUIGBRUGGIES (6.5 meter)		Koste plus 20%	
MOTORINGANG – Enkel randsteen versak 3 meter		Koste plus 20%	
<i>Dubbel randsteen versak 6 meter</i>		Koste plus 20%	
SKUTFOOIE			
<i>Perde, donkies, beeste, skape of enige ander dier (Eenmalige foor per kop)</i>	105.26	114.04	130.01
<i>Dagfooie:</i>			
<i>Skape, bokke, perde, donkies en beeste (per kop per dag)</i>	105.26	114.04	130.01
<i>Diere apart aangehou (hings/bul) per kop per dag</i>	144.74	153.51	157.89
<i>Diere apart aangehou (skaapram/bokram) per kop per dag</i>	115.79	127.19	145.00
<i>Vervoer van diere</i>		AA tarief per kilometer	
DIERE BEGRAWE - BINNE DORPSGRENSE (Optel / vervoer / grawe / toegooi) :			
KATTE EN HONDE	230.00	246.10	280.55
SKAPE, BOKKE, KALWERS EN VARKE	455.00	486.85	555.01
PERDE, BEESTE EN DONKIES	1 150.00	1 230.50	1 402.77
DIERE BEGRAWE (Grave / toegooi) :			
KATTE EN HONDE	155.00	165.85	189.07
SKAPE, BOKKE, KALWERS EN VARKE	305.00	326.35	372.04
PERDE, BEESTE EN DONKIES	760.00	813.20	927.05
DIVERSE HUUR - SUURBRAAK :			
<i>HUUR VAN ERWE (Per maand)</i>		Volgens huurooreenkoms	
<i>HUUR VAN WEIDINGSKAMPE (Per jaar)</i>		Volgens huurooreenkoms	
<i>HUUR VAN WEIDINGSKAMP (MS Gaffley)</i>		Volgens huurooreenkoms	

Swellendam Municipality

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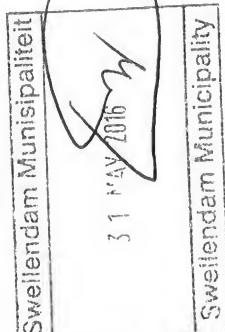
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SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
PALMIET EN TUINLOTTE		Volgens huurooreenkoms	
MEENTWONINGS (Per maand)		Volgens huurooreenkoms	
SAAILANDE (Per jaar)		Volgens huurooreenkoms	
HUUR VAN GEBOUE . Bakery en Skrynwerkers (Per maand)		Volgens huurooreenkoms	
DIVERSE HUUR - RAADSGEBOUE :			
HUUR VAN RAADSAAL VIR VERGADERINGS	910.00	970.00	1 105.80
HUUR VAN BIBLIOTEKSAAL	125.00	135.00	153.90
FINANSIEËLEDIENSTE :			
BOETES / RENTES OP LAAT BETALINGS		Prima bankkoers +1%	
WAARDASIESERTIFIKATE (Binne gebied)	180.00	190.00	216.60
WAARDASIESERTIFIKADE (Buite gebied)	180.00	190.00	216.60
BELASTINGUITKLARINGSERTIFIKATE	200.00	215.00	245.10
VERSTREKKING VAN INLIGTING			
Afskif van begroting	180.00	190.00	216.60
Afskif van finansiële state	180.00	190.00	216.60
Rekening in diensregister	110.00	115.00	131.10
Rekening nie in diensregister	165.00	175.00	199.50
TJEKS GEWEIER	160.00	175.00	199.50
ELEKTRONIESE TRANSAKSIE GEWEIER	160.00	175.00	199.50
AANVULLENDE WAARDASIE (per eenheid) (Op versoek van grondeienaar)	540.00	580.00	661.20
WAARDASIEVERSLAG	700.00	740.00	843.60
WAARDASIEROL (Alle eiendomme)	1 800.00	1 950.00	2 223.00
Verskaffing van duplikaat rekening	4.39	4.39	5.00
VERSKAFFING VAN TENDER DOKUMENTASIE (Indien nie andersins bepaal)	300.00	320.00	364.80
KAMPEERGERIEWE :			
PERSELE - WOONWAENS EN TENTE :			
Basiese tarief (Per perseel per nag)	175.00	185.00	210.90
Addisionele persone per perseel meer as vyf	13.50	14.50	16.53
Personne (Kinders onder 5 jaar uitgesluit)	-		
Langtermynverhuring (Per maand per perseel)	2 300.00	2 500.00	2 850.00
Pensionarisse		20% afslag	
HUTHUISIES :			
1 Persoon	475.00	500.00	570.00
2 Personae	540.00	570.00	649.80
3 Personae	570.00	600.00	684.00
4 Personae	600.00	630.00	718.20
Vir verblyf langer as een nag (Ongelag aantal persone wat oorbly)	450.00	480.00	547.20
Breekskade deposito	90.00	500.00	
Naweektarief - Vrydag tot Sondag 16h00	23.00	25.00	28.50
Beddegoed in huisies per persoon	21.00	22.80	25.99
GROEPBESPREKINGS : (10 of meer persele / huisies)			
Maandag tot Vrydag		10% afslag	
Naweek met twee nagte		10% afslag	
Pensionarisse		20% afslag	
[Gratis chalets sal beskikbaar gestel word na gelang van die behoeftes, meriete en diskressie van die Burgemeesterskomitee, op skriftelike versoek daarvoor.]			
EKSTRAS			
Krag vir karavane (Per dag)	25.00	27.00	30.78
DAGBESOEKERS :			
Volwassenes	55.00	60.00	68.40
Kinders tot 15 jaar	20.00	21.00	23.94





SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIELE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Senior Burgers (Ouer as 65 jaar)		0	
LEIWATERTARIEWE :			
SWELLENDAM (Jaarlike fooi)			
1 Uur per week	2 800.00	3 000.00	3 420.00
1 Uur per week (Landbou)	2 800.00	3 000.00	3 420.00
Pomp uit Koorlandsnvier		Geen verdere verskaffing	
Pomp in Panoramaweg-omgewing		Geen verdere verskaffing	
ALLE AANSOEK WORD INGEWAG TOT 15 AUGUSTUS			
SUURBRAAK :			
Per erf	3.30	4.00	4.56
BARRYDALE (Jaarlike fooi)			
Per watererf	1 600.00	1 800.00	2 052.00
Per droë-erf	1 600.00	1 800.00	2 052.00
Die verkryging van die diens is slegs van toepassing tot die finansiële jaar waarin die tarief geld.			
INFRASTRUKTUURBYDRAES :			
Die datum waarop betaling van die infrastruktuurbydraes gemaak word, sal die geldende tariewe bepaal			
Gelde is betaalbaar by aansoek om Klaringsertifikaat (Art. 118 van Stelselswet) of by goedkeuring van bouplanne			
Infrastruktuurbydraes is betaalbaar deur:			
- Ontwikkelaars ten opsigte van elke erf;			
- ontwikkeling van hoë digtheids en/of groepsbewoning, ten opsigte van elke geboue-eenheid;			
- by onderverdeling, ten opsigte van elke addisionele erf;			
- elke addisionele wooneenheid op 'n residensiële erf;			
Die infrastruktuurbydraes word bereken ten opsigte van elke erf of elke geboue-eenheid wat op sodanige erf opgerig word/staan te word, watter een ook al die meeste is. In die geval van hoë digtheids- en/of groepsbewoning ontwikkelings, word die bydraes bereken by indiening van die bouplanne.			
HEFFING PER ERF OF EENHEID	5 000.00	5 000.00	5 700.00
ELEKTRISITEIT	5 000.00	5 000.00	5 700.00
WATERDIENSTE	6 000.00	6 000.00	6 840.00
SANITASIE	1 250.00	1 250.00	1 425.00
PAAIE	1 000.00	1 000.00	1 140.00
STORMWATER			
Waar 'n elektrisiteitsverbruiker aansoek doen vir 'n toevoer van meer as een (1) MVA, sal bogemelde elektrisiteitsbydrae nie betaalbaar wees nie. Die toepaslike bydrae soos deur die Raad se Raadgewende Ingenieurs bereken, sal in hierdie geval betaalbaar wees.			
Infrastruktuurbydraes vir oprigting van 'n tweede wooneenheid:			
Onderstaande infrastruktuurbydrae is betaalbaar by die goedkeuring van 'n vergunningsgebruik vir die oprigting van 'n addisionele wooneenheid op 'n residensiële erf (en betaalbaar voor konstruksie begin).			
- tot 50 m ² vloeroppervlak: gelykstaande aan	30% van heffing		
- 51 m ² tot 80 m ² vloeroppervlak: gelykstaande aan	30% van heffing		
- 81 m ² of meer vloeroppervlak (maks.): gelykstaande aan	50% van heffing		
Ontwikkelaars moet die totale koste dra van die uitbreiding/opgradering van eksterne dienste wat nodig is om in die dienste-behoeftes van die spesifieke ontwikkeling te kan voorsien volgens die Raad se spesifikasies, en			
Waar ontwikkelaars die totale toepaslike bykomende uitbreiding en/of opgradering van die eksterne infrastruktur tot bevrediging van die Raad aangebring het, sal die infrastruktuurbydrae dienooreenkomsdig verminder word; met dien verstande dat die vermindering beperk word tot 'n bedrag gelykstaande aan die totale bydrae(s) betaalbaar.			
Die infrastruktuurheffings is slegs betaalbaar per diens wat die Raad in die spesifieke area lewer			
Indien ontwikkelingsbydraes betaal is en die ontwikkeling nie sou plaasvind nie sal 'n terugbetaling gedoen kan word op aansoek van die voormalige ontwikkelaar/s minus 25% administratiewefooi. Geen rente is betaalbaar nie			
STADSAAL :			
KONSERTE, TONEEL, BIOSKOOP, DANSE, EETMALE			
ONTHALE, BAZAARS, VERGADERINGS EN UITSTALLINGS			
Deposito (Terugbetaalbaar)	760.00	815.00	
Weeksdae	700.00	750.00	855.00
Vrydae en Saterdae	870.00	930.00	1 060.20
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.30

Swellendam Municipaliteit

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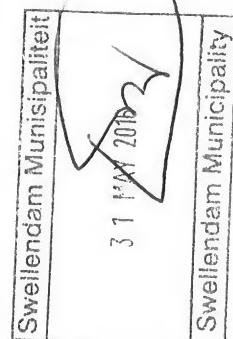
Swellendam Municipality



SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Huur van breekgoed per dosyn	4.90	5.20	5.93
GODSDIENSTIGE, OPVOEDKUNDIGE, LIEFDADIGHEIDS EN SPORTLIGGAME VAN SWELLENDAM			
Deposit (Terugbetaalbaar)	180.00	195.00	
Alle dae	115.00	125.00	142.50
Dienssentrum - Speletjies (Geen deposito)	175.00	185.00	210.90
Eksterne gebruikers	250.00	270.00	307.80
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
SYSAAL VAN STADSAAL			
Deposit - Herhalende gebruik (Terugbetaalbaar)	130.00	140.00	
Deposit - Eenmalige gebruik (Terugbetaalbaar)	350.00	380.00	
Weigh Less (Woensdagmiddae)	65.00	70.00	79.80
WP Bloedoortappindiens		-	
Dienssentrum - Normale gebruik (Geen deposito)			
Kerkdienste (Sondae)	130.00	140.00	159.60
Naaldwerkklasse (Werksure)	60.00	65.00	74.10
Naaldwerkklasse (Na-ure)	100.00	107.00	121.98
Vergaderings	165.00	175.00	199.50
Handelsuitstallings	420.00	450.00	513.00
Onthale (Huur sluit gebruik van kombuis in)	410.00	440.00	501.80
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
SAAL IN RAILTON, SWELLENDAM :			
DANSE	640.00	680.00	775.20
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
NIE - OPVOEDKUNDIGE GEBRUIK			
Kerkdienste / Sangaande / Talentaande	205.00	220.00	250.80
Troues / Partytjies	205.00	220.00	250.80
Werkswinkels / Vergaderings	205.00	220.00	250.80
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
OPVOEDKUNDIGE GEBRUIK	65.00	70.00	79.80
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
DEPOSITO'S (TERUGBETAALBAAR)			
Danse	480.00	510.00	
Ander gebruik	160.00	170.00	
KONFERENSIESAAL IN SUURBRAAK :			
Gebruik per uur	38.00	41.00	46.74
SAAL IN SUURBRAAK :			
DANSE			
Gebruik	570.00	610.00	695.40
Deposit (Terugbetaalbaar)	430.00	460.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
KERKE			
Gewone dienste per uur	55.00	60.00	68.40
Dienste met musiekinstrumente per uur	65.00	70.00	79.80
Dienste per dag	205.00	220.00	250.80
Deposit (Terugbetaalbaar)	150.00	160.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
VERGADERINGS			
Gebruik per uur	55.00	60.00	68.40
Deposit (Terugbetaalbaar)	150.00	160.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
ANDER GEBRUIKE			
Gebruik	400.00	430.00	490.20
Deposit (Terugbetaalbaar)	150.00	160.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van per dosyn	4.90	5.20	5.93
GEBRUIK DEUR NIE-INWONERS			
Gebruik	480.00	510.00	581.40
Deposit (Terugbetaalbaar)	300.00	320.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93

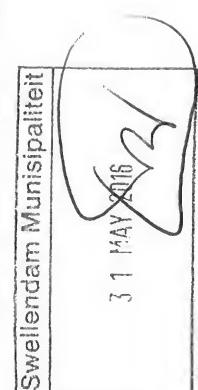




SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIELLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
MULTIPURPOSE CENTRE - RAILTON (THUSONG) :			
SAAL, VERGADERINGS EN WERKWINKELS			
Gebruik	185.00	200.00	228.00
Deposito (Terugbetaalbaar)	300.00	320.00	
Kombuis	200.00	215.00	245.10
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed	4.90	5.20	5.93
KONSERTE, TONEEL, BIOSKOOP, EETMALE, ONTHALE, BAZAARS, UITSTALLINGS			
Gebruik	660.00	710.00	809.40
Deposito (Terugbetaalbaar)	440.00	470.00	
Kombuis	200.00	215.00	245.10
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
SANGFEESTE EN BAZAARS (KERKE EN DIENSORGANISASIES)			
Gebruik	270.00	290.00	330.60
Deposito (Terugbetaalbaar)	320.00	340.00	
Kombuis	200.00	215.00	245.10
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
HUUR VAN KANTOORRUIMTE	76.00	82.00	93.48
VERGADERINGS IN TELECENTRE	125.00	135.00	153.90
<i>n Korting van 40 % word toegestaan aan alle plaaslike skole vir die gebruik van die MPCC.</i>			
SAAL IN BUFFELJAGSRIVIER :			
DANSE			
Gebruik	520.00	520.00	592.80
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
NIE - OPVOEDKUNDIGE GEBRUIK			
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed		Geen breekgoed	
KERKE			
Gewone dienste per uur	50.00	55.00	62.70
Dienste met musiekinstrumente	65.00	70.00	79.80
Dienste per dag	155.00	160.00	182.40
Deposito (Terugbetaalbaar)	120.00	130.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed		Geen breekgoed	
OPVOEDKUNDIGE GEBRUIK			
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed		Geen breekgoed	
DEPOSITOS (TERUGBETAALBAAR)			
Danse	150.00	160.00	
Ander gebruik	150.00	160.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	
Huur van breekgoed		Geen breekgoed	
VERGADERINGS			
Gebruik per uur	80.00	85.00	96.90
ANDER GEBRUIKE			
Gebruik	380.00	400.00	456.00
GEBRUIK DEUR NIE-INWONERS			
Gebruik	455.00	470.00	535.80
SAAL IN BARRYDALE :			
DANSE			
Gebruik	510.00	540.00	615.60
Deposito (Terugbetaalbaar)	440.00	470.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn			
KERKE			
Gewone dienste per uur	100.00	107.00	121.98
Dienste met musiekinstrumente	110.00	118.00	134.52
Dienste per dag	205.00	220.00	250.80
Deposito (Terugbetaalbaar)	160.00	170.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93



31 MAY 2016
Swellendam Municipality

Swellendam Munisipaliteit

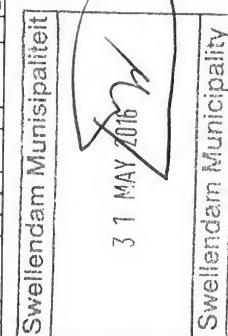
31 MAY 2016

Swellendam Municipality

SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
VERGADERINGS			
Gebruk	170.00	185.00	210.90
Deposito (Terugbetaalbaar)	150.00	160.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
ANDER GEBRUIKE			
Gebruk	410.00	440.00	501.60
Deposito (Terugbetaalbaar)	160.00	170.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
GEBRUIK DEUR NIE-INWONERS			
Gebruk	490.00	520.00	592.80
Deposito (Terugbetaalbaar)	310.00	330.00	
Addisionele dag vir voorbereiding van saal	160.00	170.00	193.80
Huur van breekgoed per dosyn	4.90	5.20	5.93
ALLE GEMEENSKAPSALE GRATIS BESKIKBAAR VIR WYKSVERGADERINGS EENKEER PER KWARTAAL			
STADSBEPLANNINGFOOIE :			
TARIEF PER TIPE AANSOEK			
Hersonering van grond (Art15(2)(a))		3 100.00	3 534.00
Permanente afwyking (Art 15(2)(b))		2 900.00	3 306.00
Tydelike afwyking (Art15(2)(c))		2 900.00	3 306.00
Tydelike afwyking ('n huiswinkel en tweede wooneenhede in laeinkomste gebiede met gesubsidenteerde behuising Art 15(2)◎		700.00	798.00
'n onderverdeling van grond en serwituit/ huurgebied (Art 15(2) (d)) 5 en minder erwe		3 100.00	3 534.00
'n onderverdeling van grond en serwituit/ huurgebied (Art 15(2) (d)) 6 - 10 erwe		3 400.00	3 876.00
'n onderverdeling van grond en serwituit/ huurgebied (Art 15(2) (d)) 11 en meer erwe		4 600.00	5 244.00
Konsolidering van grond (Art 15(2) (e))		1 000.00	1 140.00
Opheffing, opskorting en wysiging van voorwaardes (Art 15(2) (f))		3 700.00	4 218.00
Toestemming wat volgens die soneringskema vereis word (Art 15(2) (g))		800.00	912.00
Wysiging, skrapping of opheffing van voorwaardes ten opsigte van bestaande goedkeuring(Art 15(2) (h)). (Slegs as advertering nodig is)		1 500.00	1 710.00
Verlenging van die geldigheidtydperk van 'n goedkeuring (Art 15(2) (i))		700.00	798.00
Goedkeuring van 'n oorelsone (Art 15(2) (j))		800.00	912.00
Wysiging of kansellasie van 'n goedgekeurde onderverdelingsplan of 'n algemene plan of diagram (Art 15(2) (k))		2 000.00	2 280.00
Toestemming vereis volgens 'n voorwaarde van goedkeuning(Art 15(2) (l))		400.00	456.00
Bepaling van 'n sonering (Art 15(2) (m))		800.00	912.00
Sluiting van 'n openbare plek of gedeelte daarvan (Art 15(2) (n))		1 000.00	1 140.00
Toestemmingsgebruik i t v soneringskema (Art 15(2) (o))		2 900.00	3 306.00
Gebruik van die grond by geleenthed (Art 15(2) (p))		800.00	912.00
Om 'n huiseienaarsvereniging te onbind: (Art 15(2) (q))		400.00	456.00
Om 'n versium deur 'n huiseienaarsvereniging reg te stel (Art 15(2) (r))		800.00	912.00
Toestemming vir die herstel van gebou wat deel uitmaak van 'n nie-konformerende gebruik. (Art 15(2) (s))		800.00	912.00



Swellendam Munisipaliteit

31 MAY 2016

Swellendam Municipality

SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
Vrystelling van onderverdeling en konsolidering (Art 24 (1))		700.00	798.00
Aflewering per hand, geregistreerde pos. databoekskappe		200.00	228.00
Kennisgewing in Plaaslike koerant(e), ter plaatse kennisgewing. munisipale webwerf		700.00	798.00
Kennisgewing in Provinciale Koerant		800.00	912.00
Soneringsenfikaat		250.00	285.00
SMOUS STAANPLEKKE :			
DAGSTAANPLEKKE			
Personne woonagtig buite munisipale gebied	300.00	300.00	342.00
Personne woonagtig binne munisipale gebied	75.00	75.00	85.50
Markdag	45.00	45.00	51.30
JAARSTAANPLEKKE	680.00	680.00	775.20
Addisionele tarief vir byvoeging tot bovermelde tarief vir staanplek waar elektrisiteit beskikbaar is	150.00	150.00	171.00
VERSTREKKING VAN INLIGTING AAN PUBLIEK :			
DIE VERSTREKKING VAN INLIGTING AAN DIE PUBLIEK GESKIED OOREENKOMSTIG TARIEFBEPALINGS SOOS WEERGEgee IN Goewerment Kennisgewing No. 187 van 15 Februarie 2002			
KOPIE VAN GIDS			
Per A4 fotokopie of gedeelte daarvan	0.60	0.60	0.68
TOEGANG TOT INLIGTING IN TERME VAN ARTIKEL 7(1) VIR PUBLIEKE INSTELLINGS :			
Fooi vir kopie van handleiding per A4 bladsy	0.60	0.60	0.68
Per A4 fotokopie of gedeelte daarvan	0.60	0.60	0.68
Per gedrukte A4 rekenaarbladsy	0.40	0.40	0.46
Per kompakdisket (disket voorsien deur aanvraer)	40.00	40.00	45.60
Transkripsie van fotobebelde (Per A4 bladsy of gedeelte daarvan)	22.00	22.00	25.08
Kopie van fotobebelde (Per kopie)	60.00	60.00	68.40
Kopie van audio opname (Opnamedisket voorsien deur aanvraer)	12.00	12.00	13.68
Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)	17.00	17.00	19.38
Versoekfooi betaalbaar per versoek (Reg 7(2))	35.00	35.00	39.90
TOEGANG TOT INLIGTING IN TERME VAN ARTIKEL 7(3)VIR PUBLIEKE INSTELLINGS :			
Fooi vir kopie van handleiding per A4 bladsy	0.60	0.60	0.68
Per A4 fotokopie of gedeelte daarvan	0.60	0.60	0.68
Per gedrukte A4 rekenaarbladsy	0.40	0.40	0.46
Per kompakdisket (Disket voorsien deur aanvraer)	40.00	40.00	45.60
Transkripsie van fotobebelde (Per A4 bladsy of gedeelte daarvan)	22.00	22.00	25.08
Kopie van fotobebelde (Per kopie)	60.00	60.00	68.40
Kopie van audio opname (Opnamedisket voorsien deur aanvraer)	12.00	12.00	13.58
Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)	17.00	17.00	19.38
Versoekfooi betaalbaar per versoek	35.00	35.00	39.90
Soekfooi per uur (Soektoggie meer as een uur)	15.00	15.00	17.10
TOEGANG TOT INLIGTING VIR PRIVATE INSTELLINGS :			
Fooi vir kopie van handleiding per A4 bladsy	1.10	1.10	1.25
Per A4 fotokopie of gedeelte daarvan	1.10	1.10	1.25
Per gedrukte A4 rekenaarbladsy	0.75	0.75	0.86
Per kompakdisket (Disket voorsien deur aanvraer)	70.00	70.00	79.80
Transkripsie van fotobebelde (Per A4 bladsy of gedeelte daarvan)	40.00	40.00	45.60
Kopie van fotobebelde (Per kopie)	60.00	60.00	68.40
Kopie van audio opname (Opnamedisket voorsien deur aanvraer)	30.00	30.00	34.20
Transkripsie van audio opname (Per A4 bladsy of gedeelte daarvan)	20.00	20.00	22.80
Versoekfooi betaalbaar per versoek	50.00	50.00	57.00
Toegangfooi betaalbaar :			
Per A4 bladsy	1.10	1.10	1.25
Per A4 rekenaarbladsy	0.75	0.75	0.86
Per kompakdisket	70.00	70.00	79.80
Per transkripsie van fotobebelde	40.00	40.00	45.60
Per kopie van fotobebelde	60.00	60.00	68.40
Per audio transkripsie (A4 bladsy)	20.00	20.00	22.80
Per kopie van audio rekord	30.00	30.00	34.20
Soekfooi per uur (soektoggie meer as een uur)	30.00	30.00	34.20
LED :			
VERSTREKKING VAN INLIGTING			

Swellendam Municipality

31 MAY 2016

Swellendam Municipality



SWELLENDAM MUNISIPALITEIT

2016 / 2017 FINANSIEËLE JAAR

	2015/2016	2016/2017	2016/2017 met BTW
LED STRATEGIE			
Afsknf van strategie	390.00	400.00	456.00
CD	230.00	250.00	285.00
SOSIO-EKONOMIESE PROFIEL			
Afsknf van Profiel	680.00	700.00	798.00
CD	225.00	250.00	285.00
VERTOON VAN PLAKKATE :			
VERKIESINGSPLAKKATE .			
Terugbetaalbare deposito indien alle plakkate verwyder is	700.00	1 500.00	
(By versuim word kostes verhaal van deposito per plakkaat)	50.00	53.00	60.42
PLAKKATE VIR OPVOEDKUNDIGE / GODSDIENSTIGE / SPORT INSTANSIES			
Terugbetaalbare deposito indien alle plakkate verwyder is	270.00	290.00	
(By versuim word kostes verhaal van deposito per plakkaat)	50.00	53.00	60.42
Vertoon van plakkate (per plakkaat)		8.77	10.00
ADDISIONELE TARIEWE :			
UITROEP VAN BYSTAND PERSONEEL		Koste van bystand personeel vir tyd spandeer	
BOAT LICENCE FEE STRUCTURE :			
RECREATIONAL TARIFFS :			
Basic fee per year for boats 1 - 15 horsepower drive	26.32	30.00	
Basic fee per year for boats used for recreation	131.58	150.00	
Fee per horsepower drive (1 - 15)	1.67	1.90	
Fee per horsepower drive (16 - 39)	2.41	2.75	
Fee per horsepower drive (40 - 69)	3.03	3.45	
Fee per horsepower drive (70 - 99)	3.60	4.10	
Fee per horsepower drive (100 - 129)	3.90	4.45	
Fee per horsepower drive (130 - 169)	4.17	4.75	
Fee per horsepower drive (170 - 199)	4.61	5.26	
Fee per horsepower drive (200 +)	4.91	5.60	
Fee for day permit for boats and vessels (Per day)	96.49	110.00	
Transit fee for seagoing boats and vessels (Per year)	394.74	450.00	
COMMERCIAL TARIFFS :			
0 - 3 Meter	276.32	315.00	
3.1 - 5 Meter	385.97	440.01	
5.1 - 7 Meter	1 087.72	1 240.00	
7 Meter plus	3 482.46	3 970.00	
Houseboat	3 482.46	3 970.00	
Replacement fees			
Registration Decals	87.72	100.00	
Licence Disc	43.86	50.00	
Passenger Decal	21.93	25.00	
BTW IS BETAALBAAR OP ALLE FOOIE			





KAPITAALBEGROTING 2016/2017

Description	Department	Municipal Sub Department	Grants	CRR	Total
			2016/2017	2016/2017	2016/2017
P/A System	Municipal Manager	Municipal Manager	0	22 000	22 000
Security Camera's	Municipal Manager	Local Economic Development	17 545	0	17 545
Computer	Municipal Manager	Local Economic Development	10 530	0	10 530
Extenion of traffic offices to make provision for a help desk and	Community Services	Traffic	0	360 000	360 000
Sports counter funding	Community Services	Sport	0	0	0
Pole pruners	Community Services	Parks	0	3 500	3 500
50 Chairs Hall Buffeljassriver	Community Services	Halls	0	5 000	5 000
Shelter Sportsgounds Buffeljassriver	Community Services	Sport	0	15 000	15 000
Railton - Upgrade Sport Stadium	Community Services	Sport	6 140 350	0	6 140 350
Buifeljags River - Upgrade sport stadium	Community Services	Sport	0	0	0
Upgrading of Suurbraak Library	Community Services	Library	350 877	0	350 877
Paving	Community Services	Halls	66 689	0	66 689
Blindings - Raadsaal	Corporate Services	Council	0	10 000	10 000
Staarlakie in klus	Corporate Services	Office Buildings	0	5 000	5 000
Data projector - Raadsaal	Corporate Services	Council	0	15 000	15 000
Treddidoor - Raadsaal	Corporate Services	Council	0	30 000	30 000
Brandblusser's en tekeens	Corporate Services	Human Resources	0	40 000	40 000
Staalkabinette	Corporate Services	Town Planning	0	5 000	5 000
Computer Equipment and ICT network	Finance Service	Financial Services	0	200 000	200 000
Office furniture	Finance Service	Financial Services	0	100 000	100 000
Changes to offices - Stores	Finance Service	Stores	0	0	0
Instillation of electronic access gate	Finance Service	Stores	0	5 000	5 000
Nood Kapitaal	Engineers Service	Eng Services	0	150 000	150 000
Vervang HVlyn by industrieë area met 95 mm PVC kabel	Engineers Service	Electricity	0	0	0
Electrification of Railton Phase 2 & 3	Engineers Service	Electricity	1 754 385	0	1 754 385
Upgrading of protection at substations - Swellendam	Engineers Service	Electricity	0	0	0
Replace current street lights with LED	Engineers Service	Electricity	0	0	0
Upgrade roads and stormwater Railton /de laan	Engineers Service	Streets	0	0	0
Herseel (Railton en Swellendam)	Engineers Service	Streets	0	0	0
"Mill & Fill" (Railton en Swellendam)	Engineers Service	Streets	0	0	0
Pavil Interseks x 2 (Stasie, Bontebok)	Engineers Service	Streets	0	200 000	200 000
Bailton: Upgrading of gravel roads with kerbs and stormwater	Engineers Service	Streets	4 356 724	0	4 356 724
Ongroedeer SW sloot Du Toitsrus/Kerkvonde Fase 2	Engineers Service	Stormwater	0	100 000	100 000
Betonmennetje x 2	Engineers Service	Streets	0	30 000	30 000
Railton Hoof Water toevoer/N2 en spoor Kruising	Engineers Service	Water	0	0	0
Vervang van 2 pompe - Swellendam	Engineers Service	Water	0	200 000	200 000
Bedekking besinkstiente WTW Swellendam	Engineers Service	Water	0	0	0
Health and Safety Measures	Engineers Service	Water	8112	0	8 112
Suurbraak - WWTW	Engineers Service	Severage	0	0	0
Piperverging volgens meetplan - Barrydale Fase 1	Engineers Service	Severage	0	500 000	500 000
Barrydale Amtsvalle - Upgrade WWTW	Engineers Service	Severage	0	0	0
Monitoringapparate	Engineers Service	Severage	0	120 000	120 000
Waste water sampler	Engineers Service	Severage	0	150 000	150 000
Upgrading of Barrydale bulk water infrastructure	Engineers Service	Water	41189169	0	4 189 169
Suurbraak - New reservoir	Engineers Service	Water	921052	0	921 052
Piperverging volgens meetplan - Barrydale Fase 1	Engineers Service	Water	0	0	0
BJS Rooiopsplyn na WWTW	Engineers Service	Severage	0	0	0
Onderhoud van sybadadies	Engineers Service	Streets	104 500	104 500	104 500
10 Speedbumps	Engineers Service	Streets	130 000	130 000	130 000
			17 815 463	2 500 000	20 315 463
					15 157 325
					17 029 602



Section 18 - Municipal manager's quality certificate

I Cecil Africa, Municipal Manager of Swellendam Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name

C M AFRICA

Municipal Manager of Swellendam Municipality (WC034)

Signature

C. Africa

Date

23 May 2016



SWELLENDAM MUNICIPALITY

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